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Government  
of Canada

Gouvernement  
du Canada

Prepared by the  
Receiver General for Canada

# Public Accounts of Canada

# 2011

**Volume III**

**Additional  
Information and  
Analyses**

Canada





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of Canada

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# VOLUME III

2010-2011

**PUBLIC ACCOUNTS OF CANADA**

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# **INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA**

## **Nature of the *Public Accounts of Canada***

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the Accounts of Canada, maintained by the Receiver General; and
- The detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## **Format of the *Public Accounts of Canada***

The *Public Accounts of Canada* is produced in three volumes.

**Volume I** presents a summary analysis of the financial transactions of the Government.

**Volume II** presents the financial operations of the Government, segregated by ministry; and

**Volume III** presents supplementary information and analyses.



# SECTION 1

2010-2011

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Revolving Funds

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## Canadian Grain Commission Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Department and Agency Audit Committee. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and

internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff; by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2011 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements.

Approved by:

CHERYL BLAHEY  
Chief Financial Officer

May 27, 2011

### STATEMENT OF AUTHORITY (USED) PROVIDED (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	(305)	(2,502)	2,606	4,736
Add: items not requiring use of funds .....	1,171	2,601	1,330	3,961
Operating source (use) of funds .....	866	99	3,936	8,697
Less: items requiring use of funds .....				
Net capital acquisitions .....	746	1,824	3,816	2,998
Net other assets and liabilities .....		(217)		(247)
Authority provided (used) .....	120	(1,508)	120	5,946

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31 (in thousands of dollars)

	2011	2010
Debit balance in the accumulated net charge against the Fund's authority .....	(33,946)	(35,532)
Add: PAYE charges against the appropriation account after March 31 .....	(2,541)	(2,463)
Less: amounts credited to the appropriation account after March 31 .....	120	120
Net authority used (provided), end of year .....	(36,607)	(38,115)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	38,607	40,115

## Canadian Grain Commission Revolving Fund—Continued

### INDEPENDENT AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS  
OF THE DEPARTMENT AND AGENCY AUDIT COMMITTEE  
CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the accompanying financial statements for the Canadian Grain Commission Revolving Fund, which comprise the statement of financial position as at March 31, 2011, and the statements of operations, accumulated surplus and cash flows for the year then ended March 31, 2011, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and faire presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2011, and the results of its operations, statement of accumulated surplus and cash flows for the year ended March 31, 2011 in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Canadian Grain Commission to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Canadian Grain Commission and the Treasury Board of Canada and should not be used by parties other than the Canadian Grain Commission or the Treasury Board of Canada.

Ernst & Young LP  
Chartered Accountants

Winnipeg, Canada  
May 17, 2011

## Canadian Grain Commission Revolving Fund—Continued

### STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2011	2010		
	(restated - see note 3)			
<b>ASSETS</b>				
Current				
Accounts receivable (Note 4) .....	5,555	5,621		
Other assets .....	276	200		
Total current assets .....	<u>5,831</u>	<u>5,821</u>		
Tangible capital assets (Note 5) .....	6,772	7,190		
	<u>12,603</u>	<u>13,011</u>		
<b>LIABILITIES AND NET LIABILITIES</b>				
Current				
Accounts payable and accrued liabilities .....	3,243	3,114		
Salaries payable .....	478	383		
Vacation and overtime payable .....	2,582	2,644		
Deferred revenue .....	126	139		
Total current liabilities .....	<u>6,429</u>	<u>6,280</u>		
Employee severance benefits (Note 6) .....	12,655	12,296		
Total liabilities .....	<u>19,084</u>	<u>18,576</u>		
Net liabilities				
Contributed capital .....	4,941	4,941		
Accumulated net charge against the Fund's authority (Note 8) .....	(33,946)	(35,532)		
Accumulated surplus .....	22,524	25,026		
Total net liabilities .....	<u>(6,481)</u>	<u>(5,565)</u>		
	<u>12,603</u>	<u>13,011</u>		

The accompanying notes are an integral part of the financial statements.

Approved by:

ELWIN HERMANSON  
*Deputy Head*

CHERYL BLAHEY  
*Chief Financial Officer*

# Canadian Grain Commission Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011											2010	
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget internal services	Actual internal services	Budget total	Actual total	Actual total
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)			
<b>Revenue</b>													
Service fees....	26,728	29,898	11,492	13,109							38,220	43,007	43,467
Special appropriations (Note 7)....	3,383	5,894	322		6,522	6,010	788	1,994	14,985	12,340	26,000	26,238	34,730
Parliamentary appropriations (Note 7)....					3,583	4,232	458	442	559	570	4,600	5,244	4,952
Contract revenue....	888	1,570					2				888	1,572	1,145
License fees....						425	466				425	466	509
<b>Total revenue....</b>	<b>30,999</b>	<b>37,362</b>	<b>11,814</b>	<b>13,109</b>	<b>10,105</b>	<b>10,242</b>	<b>1,671</b>	<b>2,904</b>	<b>15,544</b>	<b>12,910</b>	<b>70,133</b>	<b>76,527</b>	<b>84,803</b>
<b>Expenses</b>													
Salaries and employee benefits....	33,039	32,914	11,079	11,127	6,936	7,097	3,095	2,995	10,276	8,551	64,425	62,684	63,709
Rent.....	1,960	1,931	446	437	861	862	165	170	604	606	4,036	4,006	3,956
Travel.....	1,778	1,680	476	423	323	289	185	200	835	699	3,597	3,291	3,069
Repairs and supplies....	1,457	1,366	341	291	941	1,010	83	68	466	463	3,288	3,198	3,141
Amortization...	1,251	1,103	111	74	736	732	164	117	237	245	2,499	2,271	2,472
Professional and special services....	387	209	72	32	150	117	67	62	1,760	1,404	2,436	1,824	1,791
Communications	138	126	70	66	115	103	71	55	925	818	1,319	1,168	1,381
Other.....	303	311	105	112	43	32	9	8	441	124	901	587	548
<b>Total expenses....</b>	<b>40,313</b>	<b>39,640</b>	<b>12,700</b>	<b>12,562</b>	<b>10,105</b>	<b>10,242</b>	<b>3,839</b>	<b>3,675</b>	<b>15,544</b>	<b>12,910</b>	<b>82,501</b>	<b>79,029</b>	<b>80,067</b>
<b>Net results.....</b>	<b>(9,314)</b>	<b>(2,278)</b>	<b>(886)</b>	<b>547</b>			<b>(2,168)</b>	<b>(771)</b>			<b>(12,368)</b>	<b>(2,502)</b>	<b>4,736</b>

The accompanying notes are an integral part of these financial statements.

## Canadian Grain Commission Revolving Fund—Continued

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
	(restated - see note 3)	
Accumulated surplus, beginning of year		
As originally reported .....	25,026	21,590
Restatement of prior year's figures (Note 3) .....		(1,300)
As restated .....	25,026	20,290
Net results for the year .....	(2,502)	4,736
Accumulated surplus, end of year.....	22,524	25,026

The accompanying notes are an integral part of these financial statements.

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Financial resources provided by (used in)		
Operating transactions		
Net results for the year .....	(2,502)	4,736
Non-cash items included in net gain (loss)		
Amortization (Note 5) .....	2,271	2,472
Provision for employee severance benefits (Note 6) .....	359	892
Loss (gain) on disposal of tangible capital assets .....	(29)	106
	99	8,206
Changes in non-cash working capital		
Accounts receivable .....	66	400
Other assets .....	(76)	(9)
Accounts payable and accrued liabilities .....	129	388
Salaries payable .....	95	(2,859)
Vacation and overtime payable .....	(62)	14
Deferred revenue .....	(13)	21
Net financial resources provided by operating transactions .....	238	6,161
Capital transactions		
Acquisition of tangible capital assets .....	(1,833)	(3,013)
Proceeds from disposal of tangible capital assets .....	9	15
Net financial resources used in capital transactions .....	(1,824)	(2,998)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year .....	(1,586)	3,163
Accumulated net charge against the Fund's authority, beginning of year .....	35,532	32,369
Accumulated net charge against the Fund's authority, end of year .....	33,946	35,532

The accompanying notes are an integral part of these financial statements.

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)

#### 1. Authority and objectives

The Canadian Grain Commission Revolving Fund ("CGC", the "Revolving Fund" or the "Fund") derives its authority from the *Canada Grain Act* ("CGA"). The CGC's mandate as set out in the Act is to, in the interest of producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector, except employee vacation and severance liabilities which are based on management's estimate of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as weighing and inspection activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenues. Deferred revenue is primarily received for licensing fees which cover a 12 month period.

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

##### Parliamentary appropriation

The ongoing Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Fund.

Parliamentary appropriations relating to employee severance entitlements paid for those employees funded solely by appropriations are recorded as an account receivable from the Treasury Board when paid by the CGC.

Accumulated net charge against the Fund's authority ("ANCAFA")

The accumulated net charge against the Fund's authority is the amount of the Revolving Fund's non-lapsing authority that has been used since its inception.

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

#### Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due.

#### Non-financial assets

Non-financial assets and tangible capital are accounted for as assets by the CGC because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the CGC unless they are sold.

#### Tangible capital assets

Certain assets previously under the custody of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All tangible capital assets and leasehold improvements with a cost equal to or greater than \$10,000 are capitalized at their acquisition cost.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years (term of the lease)

#### Vacation pay

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment and are recorded in the accounts at year end based on employee records.

#### Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees. The obligating relating to the benefits earned by employees is calculated using information derived from management's estimate of the liability.

#### Pension plan

Employees of the CGC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

#### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

#### Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

#### Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principal financial statement components subject to measurement uncertainty include salaries payable related to unsettled labour contracts, the useful life of tangible capital assets and the liabilities for employee vacation and severance benefits. Actual results could differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

#### 3. Restatement of prior year figures

##### Change in accounting policy

In 2010-2011, the CGC was required to change its accounting policy for employee severance benefits. Entitlements for the period prior to April 1, 1995, the Fund inception date, were funded by Treasury Board, and

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

continued to be for a period of 15 years. Effective April 1, 2010, employee severance benefits related to the pre April 1, 1995 period are now recorded as a liability of the Fund. In accordance with Treasury Board Guidelines for Revolving Funds section 6140, Termination Benefits, all changes are applied retrospectively as a change in accounting policy.

Accordingly, the Fund has retrospectively restated its financial position as at March 31, 2010 and accumulated surplus for the year then ended.

As a result of this change, the 2009-2010 opening accumulated surplus balance decreased by \$1,300,000, and the employee severance benefits increased by \$1,300,000 as of March 31, 2010.

#### 4. Accounts receivable

	2011	2010
Receivables from related parties . . . . .	9	19
Outside parties . . . . .	<u>5,555</u>	<u>5,611</u>
	5,564	5,630
Less allowance for doubtful accounts . . . . .	<u>(9)</u>	<u>(9)</u>
	<u>5,555</u>	<u>5,621</u>

#### 5. Tangible capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Decrease	Closing balance	2011	2010
Scientific equipment . . . . .	13,839	557	125	14,271	8,962	1,512	111	10,363	3,908	4,877
Office equipment and furniture . . . . .	701			701	685	3		688	13	16
Operational equipment . . . . .	588	75		663	354	29		383	280	234
Motor vehicles . . . . .	241	48		289	174	22		196	93	67
Computer equipment and software . . . . .	7,386	725	11	8,100	5,764	628	11	6,381	1,719	1,622
Leasehold improvements . . . . .	5,133	462		5,595	4,759	77		4,836	759	374
	<u>27,888</u>	<u>1,867</u>	<u>136</u>	<u>29,619</u>	<u>20,698</u>	<u>2,271</u>	<u>122</u>	<u>22,847</u>	<u>6,772</u>	<u>7,190</u>

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

#### 6. Employee severance benefits

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. These benefits are currently funded through a monthly salary accrual. The CGC uses an estimated rate of 2.75 percent (2010 - 2.75 percent) of compensation costs to calculate the liability for employee severance benefits. The severance benefits earned by employees prior to April 1, 1995 had been funded by the Treasury Board Secretariat until March 31, 2010. On April 1, 2010, this liability has been accounted for by the CGC as a prior period adjustment (note 3).

	2011	2010
Employee severance benefits, beginning of year		
As originally reported .....	12,296	10,104
Restatement of prior year's figures (Note 3) .....		1,300
As restated .....	12,296	11,404
Expense for the year .....	1,345	1,383
Benefits paid during the year .....	(986)	(491)
Employee severance benefits, end of year .....	<u>12,655</u>	<u>12,296</u>

#### 7. Parliamentary appropriations

The CGC is funded by a combination of an ongoing appropriation, special appropriation, authority to re-spend fees collected and a revolving line of credit of \$2 million. In consultation with Treasury Board, the CGC has not sought approval to utilize its Revolving Fund line of credit since fiscal 2003-2004. The CGC is examining long-term options to address the evolving needs of the grain industry in a financially sustainable manner.

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly, the CGC has different appropriation authorities for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

#### Appropriation authorities provided and used:

	2011	2010
Total appropriation funds provided .....	31,801	40,730
Unused appropriation - internal audit (lapsed) .....	(137)	(348)
Cost containment frozen allotment (lapsed) .....	(13)	
Severance benefit reimbursement .....	(169)	(700)
Current year appropriation funds provided and used .....	<u>31,482</u>	<u>39,682</u>

Total current year appropriation funds provided and used consists of:

	2011	2010
Special appropriation .....	26,238	34,730
Parliamentary appropriation .....	5,244	4,952
Current year appropriation funds provided and used .....	<u>31,482</u>	<u>39,682</u>

#### 8. Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is comprised of the following amounts:

	2011	2010
(restated - see note 3)		
Provision for employee severance benefits .....	12,655	12,296
Resources included in working capital .....	785	545
Resources available for operational purposes .....	20,506	22,691
Total accumulated net charge against the Fund's authority .....	<u>33,946</u>	<u>35,532</u>

#### 9. Lease commitments

Operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are estimated as follows:

2012 .....	3,350
2013 .....	439
2014 .....	226
2015 .....	169
2016 .....	19
	<u>4,203</u>

## Canadian Grain Commission Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Concluded

#### 10. Contingent liabilities

Claims have been made against the CGC in the normal course of operations. Management believes that these claims are without merit. The outcome of these actions is not presently determinable and, accordingly, no provision for these claims has been made in these financial statements.

#### 11. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arms length in the normal course of business and on normal trade terms.

#### Services provided by other government departments

During the year, the CGC paid rent and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations as follows:

	2011	2010
Employer's contribution to employee benefit plans .....	12,802	13,281
Rent .....	3,833	3,789
Professional and special services		
Audit and accounting services .....	205	146
Consulting services .....	262	314
Legal services .....	236	256
Translation services .....	192	228
Other .....	261	405
	<hr/> 17,791	<hr/> 18,419

Included in accounts payable and receivable at year end are the following amounts with related parties:

	2011	2010
Accounts receivable .....	9	19
Accounts payable .....	1,961	2,272

#### 12. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities, salaries payable, vacation and overtime payable and employee severance benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity, except for employee severance benefits which are based on management's best estimate and which approximates fair value. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. The CGC performs services to various organizations. For the year ended March 31, 2011, five large integrated organizations accounted for 86 percent of the CGC's receivable balances (2010 - six organizations, 84 percent).

#### 13. Insurance

In accordance with the Government's policy of self-insurance, the CGC does not carry its own insurance.

#### 14. Income taxes

The CGC is not subject to income taxes.

#### 15. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

# Canadian Intellectual Property Office Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as required by and in accordance with the Treasury Board policy on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2011 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

KELLY GILLIS, CA  
*Chief Financial Officer*

SYLVAIN LAPORTE  
*Commissioner of Patents, Registrar of Trade-marks and Chief Executive Officer*

May 30, 2011

## STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	468	4,321	3,397	3,085
Add: items not requiring the use of funds .....	4,510	3,732	5,562	3,238
Operating source of funds .....	4,978	8,053	8,959	6,323
Less: items requiring use of funds				
Net capital acquisitions .....	14,330	1,450	8,000	2,741
Net other assets and liabilities .....	4,306	2,206	(243)	2,262
Authority provided (used)....	(13,658)	4,397	1,202	1,320

## RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Debit balance in the accumulated net charge against the Fund's authority .....	(155,687)	(147,981)
Transfer from Treasury Board for employees termination benefits .....		
	(155,687)	(147,981)
Add: PAYE charges against the appropriation account after March 31 .....	6,833	6,484
Less: amounts credited to the appropriation account after March 31 .....	1,491	1,563
Other items .....	2,808	5,696
Net authority provided, end of year .....	(153,153)	(148,756)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	158,153	153,756

## Canadian Intellectual Property Office Revolving Fund—Continued

### INDEPENDENT AUDITOR'S REPORT

TO THE DEPUTY MINISTER, INDUSTRY CANADA

We have audited the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation

and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2011 and the results of its operations and its cash flows for the year then ended in accordance with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements have been prepared to assist the management of the Fund and the Treasury Board Secretariat for reporting on the use of the Fund authority. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and the Treasury Board Secretariat and should not be used by parties other than the management of the Fund and the Treasury Board Secretariat.

Deloitte & Touche LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 30, 2011

**Canadian Intellectual Property Office  
Revolving Fund—Continued**

**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31  
(in thousands of dollars)**

	2011	2010		2011	2010
<b>ASSETS</b>					
Current			LIABILITIES		
Petty cash .....	2	2	Current		
Accounts receivable			Deposit accounts .....	4,569	3,441
Government of Canada .....	1	34	Accounts payable		
Outside parties .....	1,458	1,529	Government of Canada .....	4,347	2,724
Unbilled revenues .....	8,067	7,676	Outside parties .....	5,285	5,112
Prepaid expenses .....	555	1,025	Deferred revenues .....	42,210	39,866
	10,083	10,266			
Capital assets (Note 3) .....	8,183	10,465	56,411	51,143	
Unbilled revenues .....	710	1,441			
	18,976	22,172	Employee termination benefits (Note 4) .....	15,379	14,695
			Deferred revenues .....	39,521	45,284
			Contractual obligations (Note 6)		
			Contingencies (Note 10)		
			NET LIABILITIES (Note 5) .....	(92,335)	(88,950)
				18,976	22,172

**Canadian Intellectual Property Office**  
**Revolving Fund—Continued**

**STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31**  
 (in thousands of dollars)

	2011	2010
Revenues . . . . .	147,490	149,448
Expenses		
Salaries and employee benefits . . . . .	97,093	97,542
Professional services . . . . .	28,615	26,396
Amortization of capital assets . . . . .	3,732	4,241
Accommodation . . . . .	8,747	8,630
Materials and supplies . . . . .	1,013	1,377
Information . . . . .	170	311
Communications . . . . .	873	837
Travel . . . . .	634	681
Freight and postage . . . . .	467	477
Repairs and maintenance . . . . .	972	840
Training . . . . .	672	764
Rentals . . . . .	181	174
Bad debt expense . . . . .	2	
	143,169	142,272
Net results before adjustment . . . . .	4,321	7,176
Adjustment for Employee Termination Benefits (Note 4) . . . . .	(4,091)	
Net results . . . . .	4,321	3,085
Net liabilities, beginning of year . . . . .	(88,950)	(94,160)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(7,706)	2,125
Net liabilities, end of year . . . . .	(92,335)	(88,950)

**STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31**  
 (in thousands of dollars)

	2011	2010
Operating activities		
Net results . . . . .	4,321	3,085
Add: amortization of capital assets . . . . .	3,732	4,241
	8,053	7,326
Changes in working capital (Note 7) . . . . .	5,451	(3,883)
Changes in other assets and liabilities		
Unbilled revenues . . . . .	731	(189)
Employee termination benefits . . . . .	684	4,786
Deferred revenues . . . . .	(5,763)	(7,424)
	(4,348)	(2,827)
Net financial resources provided by operating activities . . . . .	9,156	616
Investing activities		
Acquisition of capital assets . . . . .	(1,450)	(2,741)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	7,706	(2,125)
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	147,981	150,106
Accumulated net charge against the Fund's authority account, end of year (Note 5) . . . . .	155,687	147,981

## Canadian Intellectual Property Office Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (tabular amounts in thousands of dollars)

#### 1. Authority and purpose

The Canadian Intellectual Property Office Revolving Fund (the “Fund”) grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of \$15 million. During the fiscal year ended March 31, 2002, the Fund’s authorized limit was reduced from \$15 million to \$5 million. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

Pursuant to Treasury Board decision #833200 (Budget 2006 Spending Restraint), dated November 30, 2006 and effective in 2006-2007, the Fund transferred \$50 million of its accumulated surplus to the Accumulated Net Charge Against the Fund’s Authority (“ANCAFA”).

The Fund is not subject to income taxes.

#### 2. Significant accounting policies

##### Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- services received without charge from other government departments are not reported as expenses;
- vacation pay and employee termination benefits liability are based on management’s estimates rather than based on actuarial valuations; and
- contingent liabilities are disclosed rather than recorded.

The significant accounting policies are as follows:

##### Revenue recognition

Fees received for processing patent, trade-mark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred

revenue taking into account the fee schedule related to the application. Different rates may be charged depending of the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

##### Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Leasehold improvements	5 years
Software	3 years
Hardware	3-5 years
Equipment	10 years
Furniture	10 years
Systems	Estimated useful life, beginning in the year of deployment

##### Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. These benefits are accrued as employees render the services necessary to earn them.

##### Pension plan

Employees of the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee’s contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

##### Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of

## Canadian Intellectual Property Office Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (tabular amounts in thousands of dollars)—Continued

the financial statements and the reported amounts of revenues and expenses during the period. Revenues, the estimated useful lives of capital assets and salary related liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

#### 3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 2010	Acqui-sitions	Disposals	Balance at March 31, 2011
Leashold improvements..	22,132			22,132
Software.....	10,114	359	123	10,350
Hardware.....	1,771		11	1,760
Equipment.....	31	48		79
Furniture .....	296	95		391
Systems				
Intrepid .....	3,983			3,983
TechSource .....	5,361			5,361
Other .....	12,572		1,537	11,035
Systems under development .....	2,681	948		3,629
	<u>58,941</u>	<u>1,450</u>	<u>1,671</u>	<u>58,720</u>

Accumulated amortization	Balance at April 1, 2010	Acqui-sitions	Disposals	Balance at March 31, 2011
Leashold improvements..	20,810	958		21,768
Software.....	8,577	999	123	9,453
Hardware.....	1,679	43	11	1,711
Equipment.....	7	3		10
Furniture .....	31	36		67
Systems				
Intrepid .....	3,978	5		3,983
TechSource .....	4,279	541		4,820
Other .....	9,115	1,147	1,537	8,725
Systems under development .....	48,476	3,732	1,671	50,537
	<u>10,465</u>			<u>8,183</u>

#### 4. Employee termination benefits

Until March 31, 2009, employee termination benefits earned prior to an employee joining the Revolving Fund were a liability of the Treasury Board and accordingly were not recorded in the financial statements. The liability for benefits earned after an employee joins the Fund was recorded in the accounts as the benefits accrue to employees. As of April 1, 2009, the Revolving Fund is responsible for all employee termination benefits of its employees. A one-time adjustment of \$4,091,347 was

required to record in the accounts the liability for the total benefits earned by employees, regardless of when an employee joined the Fund. The long-term liability account for termination benefits has been adjusted accordingly with an offset against the Fund's accumulated surplus.

	2011	2010
Employee termination benefits beginning of year .....	14,695	9,909
Benefits paid during the year .....	(1,167)	(709)
Expense for the year .....	1,851	5,495
Employee termination benefits end of year .....	<u>15,379</u>	<u>14,695</u>

#### 5. Net liabilities

##### Accumulated Net Charge Against the Fund's Authority (“ANCAFA”)

The accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

##### Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

	2011	2010
Accumulated surplus, beginning of year .....	59,031	55,946
Net results .....	4,321	3,085
Accumulated surplus, end of year .....	63,352	59,031
ANCAFA, end of year .....	(155,687)	(147,981)
Net liabilities .....	<u>(92,335)</u>	<u>(88,950)</u>

#### 6. Contractual obligations

The Fund is engaged in contractual obligations for: Information technology services with Public Works and Government Services Canada:

2012 .....	4,810
	<u>4,810</u>

## Canadian Intellectual Property Office Revolving Fund—*Concluded*

### NOTES TO FINANCIAL STATEMENTS (tabular amounts in thousands of dollars)—*Concluded*

Operating leases for its office premises:

2012 .....	8,835
2013 .....	8,919
2014 .....	9,333
	<hr/>
	27,087

Applications development and maintenance support within the framework of the Continued Systems Improvements Program:

2012 .....	1,616
	<hr/>
	1,616

Applications development and maintenance support within the framework of the Task-Based-Informatics Professional Services:

2012 .....	1,111
	<hr/>
	1,111

Searching services and access to on-line databases:

2012 .....	3,085
	<hr/>
	3,085

### 7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2011	2010
Accounts receivable .....	104	798
Unbilled revenues (short term) .....	(391)	(594)
Prepaid expenses .....	470	(793)
Deposit accounts .....	1,128	553
Accounts payable .....	1,796	(4,454)
Deferred revenues (short term) .....	2,344	607
	<hr/>	<hr/>
	5,451	(3,883)

### 8. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

### 9. Insurance

The Fund does not carry insurance on its property. This is in accordance with the Government of Canada policy of self-insurance.

### 10. Contingencies

#### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

## Canadian Pari-Mutuel Agency Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with that in these financial statements.

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

STEVE SUTTIE  
Acting Executive Director,  
Canadian Pari-Mutuel Agency

BEV LEVERE  
Director General,  
Finance and Resource Management Services  
Deputy Chief Financial Officer

PIERRE CORRIVEAU  
Assistant Deputy Minister, Corporate Management  
Chief Financial Officer

May 30, 2011

### STATEMENT OF AUTHORITY USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	(2,242)	(1,038)	(333)	(10)
Add: items not requiring use of funds .....	150	215	150	434
Operating source (use) of funds .....	(2,092)	(823)	(183)	424
Less: items requiring use of funds .....				
Net capital acquisitions .....	150	179	150	1,065
Net other assets and liabilities .....		(179)		(473)
Authority used .....	(2,242)	(823)	(333)	(168)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31 (in thousands of dollars)

	2011	2010
Debit balance in the accumulated net charge against the Fund's authority .....	(2,479)	(3,417)
Add: PAYE charges against the appropriation after March 31 .....	1,165	1,241
Less: amounts credited to the appropriation after March 31 .....	105	66
Net authority provided, end of year .....	(1,419)	(2,242)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	3,419	4,242

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### INDEPENDENT AUDITOR'S REPORT

TO THE ASSISTANT DEPUTY MINISTER,  
CORPORATE MANAGEMENT,  
AGRICULTURE AND AGRI-FOOD CANADA

We have audited the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund (the "Fund"), which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities and of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of the Fund based on the financial reporting provisions of Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2011 and the results of its operations and its cash flows for the year then ended in accordance with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Without modifying our opinion, we draw attention to Note 2 to the financial statements have been prepared to assist the management of the Fund and the Treasury Board Secretariat for reporting on the use of the Fund authority. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Fund and the Treasury Board Secretariat and should not be used by parties other than the management of the Fund and the Treasury Board Secretariat.

Deloitte & Touche LLP  
Chartered Accountants  
Licensed Public Accountants

May 30, 2011

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2011	2010	2011	2010
<b>ASSETS</b>				
Current				
Cash in transit . . . . .	54	37		
Accounts receivable				
Government of Canada . . . . .	52	30		
Outside parties . . . . .	295	429		
Allowance for doubtful accounts . . . . .	(101)	(113)		
Accountable advances to employees . . . . .	1	1		
	<u>301</u>	<u>384</u>		
Long-term				
Capital assets (Note 3)				
At cost . . . . .	4,023	3,844		
Less accumulated amortization . . . . .	2,088	1,769		
	<u>1,935</u>	<u>2,075</u>		
	<u>2,236</u>	<u>2,459</u>		
<b>LIABILITIES</b>				
Current				
Accounts payable and accrued liabilities				
Government of Canada . . . . .			208	265
Outside parties				
Accounts payable . . . . .			957	976
Vacation pay . . . . .			265	305
Current portion of the employee termination benefits liability (Note 4) . . . . .			75	114
			<u>1,505</u>	<u>1,660</u>
Long-term				
Employee termination benefits liability (Note 4) . . . . .			868	1,015
Net liabilities (Note 5) . . . . .			(137)	(216)
Commitments (Note 6)				
			<u>2,236</u>	<u>2,459</u>

The accompanying notes are an integral part of the financial statements.

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
<b>Revenues</b>		
Pari-mutuel levy .....	11,569	12,392
Miscellaneous revenues .....	31	51
	<b>11,600</b>	<b>12,443</b>
<b>Operating expenses</b>		
Salaries and employee benefits .....	4,418	4,474
Provision for employee termination benefits (Note 4) .....	(104)	238
Professional and special services		
Drug control .....	2,935	2,599
Race patrol .....	2,089	2,016
Photo finish .....	570	548
Drug research .....	238	201
Other professional and special services .....	887	821
Transportation and telecommunications .....	590	587
Rentals .....	548	534
Amortization of capital assets .....	319	196
Utilities, materials and supplies .....	160	126
Miscellaneous .....	(12)	113
	<b>12,638</b>	<b>12,453</b>
<b>Net results</b> .....	<b>(1,038)</b>	<b>(10)</b>
<b>Net liabilities, beginning of year</b> .....	<b>(216)</b>	<b>(1,166)</b>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	938	444
Contributed capital .....	179	516
<b>Net liabilities, end of year (Note 5)</b> .....	<b>(137)</b>	<b>(216)</b>

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
<b>Operating activities:</b>		
Net results .....	(1,038)	(10)
Add: Provision for employee termination benefits (Note 4) .....	(104)	238
Amortization of capital assets .....	319	196
	<b>(823)</b>	<b>424</b>
Changes in current assets and liabilities (Note 7) ....	(33)	(241)
Employee termination benefits payments (Note 4) ....	(82)	(78)
Net financial resources provided by operating activities .....	<b>(938)</b>	<b>105</b>
<b>Investing activities:</b>		
Purchase of capital assets .....	(179)	(1,065)
<b>Financing activities:</b>		
Contributed capital (Note 5) .....	179	516
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	(938)	(444)
Accumulated net charge against the Fund's authority, beginning of year .....	3,417	3,861
Accumulated net charge against the Fund's authority, end of year (Note 5) .....	2,479	3,417

The accompanying notes are an integral part of the financial statements.

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund (CPMA) was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by the Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1, 1970* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

CPMA has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital asset acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

CPMA's mandate is to regulate and supervise pari-mutuel betting at racetracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

#### 2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because employees' vacation pay and termination benefits liabilities are based on management's estimates of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Revenue recognition

Revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian racetracks. Revenues are recorded on the accrual basis of accounting.

##### (b) Expenses

Expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

#### (c) Capital assets

Leasehold improvements are capitalized and amortized on a straight-line basis over the shorter of the related lease terms or their estimated useful life. Other capital assets are recorded at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 to 15 years
Electronic data processing equipment	3 years
Automotive	8 to 10 years
Buildings	20 to 25 years

#### (d) Pension plan

Employees of CPMA are covered by the Public Service Pension Plan administered by the Government of Canada. The Government's portion of the pension cost is included in the employee benefits expense. The actual payment of the pension is made from the Public Service Superannuation Plan and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies of the Plan.

#### (e) Employee termination benefits

Employees of CPMA are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government as a whole.

#### (f) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS—Continued

#### 3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	(in thousands of dollars)			
Furniture and equipment .....	1,701	11		1,712
Electronic data processing equipment ..	750			750
Automotive .....	59			59
Buildings .....	575			575
Leasehold improvements .....	661	168		829
Land .....	98			98
	<u>3,844</u>	<u>179</u>		<u>4,023</u>

Accumulated amortization	Balance, beginning of year	Amorti- zation	Decrease	Balance, end of year
	(in thousands of dollars)			
Furniture and equipment .....	682	170		852
Electronic data processing equipment ..	95	87		182
Automotive .....	44	4		49
Buildings .....	575			575
Leasehold improvements .....	373	58		430
	<u>1,769</u>	<u>319</u>		<u>2,088</u>

#### 4. Employee termination benefits liability

	2011	2010
	(in thousands of dollars)	
Employee termination benefits liability, beginning of year .....	1,129	969
Employee termination benefits paid during the year .....	(82)	(78)
Provision for employee termination benefits .....	(104)	238
Employee termination benefits liability, end of year .....	943	1,129
Less: current portion of employee termination benefits liability .....	(75)	(114)
Long-term portion of employee termination benefits liability .....	868	1,015

#### 5. Net liabilities

	2011	2010
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority .....	(2,479)	(3,417)
Accumulated surplus .....	2,163	2,685
Contributed capital .....	179	516
	<u>(137)</u>	<u>(216)</u>

Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets upon establishment of the Fund.

Contributed capital:

In the year ended March 31, 2011, CPMA received financial support of \$178,458 from the Treasury Board to fund the implementation of the Modernizing Federal Laboratories Initiative. In the year ended March 31, 2010, CPMA received financial support of \$515,469 from the Treasury Board for the modernization of Federal Laboratories.

#### 6. Commitments

CPMA rents office premises and other office equipment under long-term operating leases, which expire in April 2016. Future minimum lease payments by year are as follows:

	(in thousands of dollars)
2012 .....	526
2013 .....	521
2014 .....	168
2015 .....	144
2016 .....	40
	<u>1,399</u>

CPMA signed contracts to deliver services related to its mandate, future minimum payments are estimated at \$3,484,357 for fiscal year 2011-2012 and \$4,525,835 for fiscal year 2012-2013.

**Canadian Pari-Mutuel Agency Revolving Fund—Concluded**

**NOTES TO THE FINANCIAL STATEMENTS—  
Concluded**

**7. Changes in current assets and liabilities**

	2011	2010
(in thousands of dollars)		
Cash in transit.....	(17)	(37)
Accounts receivable		
Government of Canada .....	(22)	
Outside parties — accounts receivable .....	122	15
Accounts payable and accrued liabilities		
Government of Canada .....	(57)	169
Outside parties — accounts payable .....	(19)	(407)
Outside parties — vacation pay .....	(40)	19
	<hr/> <u>(33)</u>	<hr/> <u>(241)</u>

## Consulting and Audit Canada Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

MARK PERLMAN  
A/Assistant Deputy Minister,  
Consulting, Information and Shared Services Branch  
Public Works and Government Services Canada

LINDA ANGLIN  
A/Assistant Deputy Minister,  
Departmental Oversight Branch  
Chief Audit Executive  
Public Works and Government Services Canada

May 27, 2011

### STATEMENT OF AUTHORITY PROVIDED (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	(5)	1,793	2,629	(3,329)
Items not requiring use of funds .....	199	85	854	69
Operating source (use) of funds .....	194	1,878	3,483	(3,260)
Recovery of net draw down authority used (Note 1) .....			3,534	
Items requiring use of funds .....				
Net capital acquisitions .....		84		
Net other assets and liabilities .....		(285)		(274)
Authority provided .....	194	1,593	3,567	

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	(558)	(2,119)
PAYE charges against the appropriation account after March 31 .....	(1,647)	(1,281)
Amounts credited to the appropriation account after March 31 .....	4,706	4,308
Net authority provided, end of year .....	2,501	908
Authority limit (Note 1) .....	20,000	20,000
Unused authority carried forward .....	22,501	20,908

<sup>(1)</sup> Credit balance in the accumulated net charge against the Fund's authority.

## Consulting and Audit Canada Revolving Fund—Continued

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER,  
OFFICE OF AUDIT AND EVALUATION  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Consulting and Audit Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2011 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Consulting and Audit Canada Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada.

The financial statements of the Consulting and Audit Canada Revolving Fund for the year ended March 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on May 31, 2010.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

## Consulting and Audit Canada Revolving Fund—Continued

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2011	2010		2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit .....	7		Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	664	836
Government of Canada .....	5,173	4,796	Outside parties .....	984	445
Outside parties .....	95	152	Vacation pay and compensatory leave .....	1,257	1,422
Other assets (Note 3) .....	50	27	Other liabilities (Note 4) .....	1	
				2,905	2,704
	5,318	4,982			
Contractual obligations (Note 6).			Long-term		
Contingent liabilities (Note 7).			Allowance for employee termination benefits .....	4,669	4,766
The accompanying notes are an integral part of the financial statements.				7,574	7,470
			NET LIABILITIES (Note 5) .....	(2,256)	(2,488)
	5,318	4,982		5,318	4,982

## Consulting and Audit Canada Revolving Fund—Continued

### STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Revenues (Note 8) . . . . .	39,237	34,938
Direct costs . . . . .	2,970	2,447
Gross margin . . . . .	<u>36,267</u>	<u>32,491</u>
Operating expenses		
Salaries and employee benefits . . . . .	26,791	28,359
Employee termination benefits . . . . .	464	265
Corporate and administrative services . . . . .	2,998	3,008
Occupancy costs . . . . .	2,228	2,647
Professional and special services . . . . .	995	738
Transportation and telecommunications . . . . .	550	436
Utilities, materials and supplies . . . . .	199	128
Rentals . . . . .	94	89
Interest on draw down . . . . .	86	129
Other expenses . . . . .	69	21
	<u>34,474</u>	<u>35,820</u>
Net results . . . . .	1,793	(3,329)
Net liabilities, beginning of year . . . . .	(2,488)	(4,298)
Recovery of net draw down authority used (Note 1) . . . . .	3,534	
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(1,561)	1,605
Net liabilities, end of year . . . . .	(2,256)	(2,488)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Operating activities		
Net results . . . . .	1,793	(3,329)
Items not affecting use of cash		
Provision for employee termination benefits . . . . .	464	265
	<u>2,257</u>	<u>(3,064)</u>
Changes in working capital (Note 9) . . . . .	(135)	(1,470)
Payments on provision for employee termination benefits . . . . .	(561)	(605)
Net financial resources provided (used) by operating activities . . . . .	<u>1,561</u>	<u>(5,139)</u>
Financing activity		
Recovery of net draw down authority used (Note 1) . . . . .	3,534	
Net financial resources provided by financing activity . . . . .	<u>3,534</u>	
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	1,561	(1,605)
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	(2,119)	(514)
Accumulated net charge against the Fund's authority account, end of year . . . . .	(558)	(2,119)

The accompanying notes are an integral part of the financial statements.

## Consulting and Audit Canada Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Consulting and Audit Canada Revolving Fund (“the Fund”) is a Special Operating Agency that provides, on an optional and fee-for-service basis, consulting and audit services to federal departments and agencies. Upon request, these services are also provided to provincial, territorial, municipal and aboriginal governments in Canada, to foreign governments and to international organizations. The Fund was established on April 1, 1992 under Section 5.4 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time.

The Fund receives funding by way of a separate vote, to cover the net drawdown authority used in order to comply with the Policy on Special Revenue Spending Authorities. The Fund did not need funding in 2010-2011 (2009-2010: \$3,534,345).

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant item where estimates are used is the liability for employee termination benefits. Actual results could significantly differ from these estimates. Management’s estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Revenues on consulting and audit services performed by the Fund are earned primarily on a daily rate basis and are recognized as the services are provided.

For fixed price projects, revenues are recognized using the percentage of completion method based on the proportion of services provided at year end. Any losses on fixed price projects are recognized during the period they are identified.

##### (d) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada’s portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

##### (f) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in the Fund’s financial statements.

##### (g) Interest on draw down

Interest is charged to the Fund at a rate set by the Department of Finance and is calculated monthly on the credit balance of the accumulated net charge against the Fund’s authority account.

## Consulting and Audit Canada Revolving Fund—Concluded

### NOTES TO THE FINANCIAL STATEMENTS—Concluded

#### 3. Other assets

	2011	2010
	(in thousands of dollars)	
Goods and Services Tax refundable advances .....	29	12
Employee advances .....	21	15
	<u>50</u>	<u>27</u>

#### 4. Other liabilities

	2011	2010
	(in thousands of dollars)	
Garnished salaries .....	1	1
	<u>1</u>	<u>1</u>

#### 5. Net liabilities

The accumulated deficit is the accumulation of each fiscal year's surpluses and deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2011	2010
	(in thousands of dollars)	
Accumulated deficit, beginning of year .....	(4,607)	(4,812)
Net results .....	1,793	(3,329)
Recovery of net drawdown authority used (Note 1) .....	3,534	
Accumulated deficit, end of year .....	(2,814)	(4,607)
Accumulated net charge against the Fund's authority account, end of year .....	558	2,119
Net liabilities, end of year .....	<u>(2,256)</u>	<u>(2,488)</u>

#### 6. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the

accommodation. The Fund is also engaged in contractual obligations for rental and maintenance of equipment and other services. Estimated future payments are as follows:

	Year ending March 31,	(in thousands of dollars)
2012 .....	2,826	
2013 .....	1,903	
2014 .....	946	
2015 .....	2	
		<u>5,677</u>

#### 7. Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements.

#### 8. Revenues

	2011	2010
	(in thousands of dollars)	
Consulting services .....	19,432	17,998
Audit services .....	19,805	16,940
	<u>39,237</u>	<u>34,938</u>

#### 9. Changes in working capital

	2011	2010	Changes
	(in thousands of dollars)		
Current assets .....	5,318	4,982	(336)
Current liabilities .....	2,905	2,704	201
			<u>(135)</u>

#### 10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

## CORCAN Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the audit committee of the Department. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

JEFF STAPLEDON, CMA  
*Comptroller*

JOHN SARGENT  
*Chief Executive Officer*

May 27, 2011

### STATEMENT OF AUTHORITY (USED) PROVIDED (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....		511		20
Add: items not requiring use of funds .....	3,100	3,745	3,100	2,069
Operating source of funds .....	3,100	4,256	3,100	2,089
Less: items requiring use of funds .....				
Net capital acquisitions .....	1,800	1,826	2,100	2,323
Net other assets and liabilities .....	1,300	(2,364)	1,000	(582)
Authority provided (used) .....		4,794		348

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31 (in thousands of dollars)

	2011	2010
Debit balance in the accumulated net charge against the Fund's authority account .....	(17,086)	(11,265)
Add: PAYE charges against the appropriate account after March 31 .....	8,955	7,299
Less: amounts credited to the appropriation account after March 31 .....	1,713	1,084
Net authority provided, end of year .....	(9,844)	(5,050)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	14,844	10,050

**CORCAN Revolving Fund—Continued****INDEPENDENT AUDITORS' REPORT**

TO THE COMMISSIONER OF CORRECTIONAL SERVICE  
CANADA

We have audited the accompanying financial statements of the CORCAN Revolving Fund, which comprise the statement of financial position as at March 31, 2011, the statements of operations and net assets, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an

opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the CORCAN Revolving Fund as at March 31, 2011 and the results of its operations and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the CORCAN Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditors' report is intended solely for the information and use of the CORCAN Revolving Fund and the Treasury Board of Canada and should not be used by parties other than CORCAN Revolving Fund or the Treasury Board Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

**STATEMENT OF FINANCIAL POSITION**

**AS AT MARCH 31**

(in thousands of dollars)

	2011	2010	2011	2010
	(restated - see note 15)		(restated - see note 15)	
<b>ASSETS</b>				
Current				
Accounts receivable (note 4).....	3,596	2,722		
Inventories (note 5).....	7,860	10,896		
Current assets of discontinued operations (note 14) .....	24			
Other .....	10	5		
	11,490	13,623		
Capital assets (note 6) .....	11,985	12,240		
Non-current assets of discontinued operations (note 14) .....	21	817		
	23,496	26,680		
<b>LIABILITIES AND NET ASSETS</b>				
Current				
Accounts payable (note 7).....		7,916	6,880	
Deferred revenue .....		213	164	
Vacation pay and salary accrual.....		2,348	1,729	
		10,477	8,773	
Long-term				
Employee termination benefits (note 8) .....		6,048	5,626	
Commitments and contingencies (notes 9 and 13) .....				
Net assets (note 10) .....		6,971	12,281	
		23,496	26,680	

The accompanying notes are an integral part of the financial statements.

**CORCAN Revolving Fund—Continued**
**STATEMENT OF OPERATIONS AND NET ASSETS**  
**YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2011	2010
	(restated - see note 15)	
Revenues (notes 3 and 11).....	58,526	57,295
Cost of goods sold (note 11).....	62,666	61,058
	<u>(4,140)</u>	<u>(3,763)</u>
<b>Other revenues and expenses</b>		
Training and correctional fees (note 3).....	24,202	23,643
Miscellaneous .....	779	305
	<u>24,981</u>	<u>23,948</u>
<b>Expenses (note 12)</b>		
National/regional headquarters .....	10,025	8,420
Employment and employability programs .....	4,268	5,392
Selling and marketing .....	2,962	2,879
	<u>17,255</u>	<u>16,691</u>
<b>Net results from continuing operations</b> .....	3,586	3,494
<b>Net results from discontinued operations (note 14)</b> .....	<u>(3,075)</u>	<u>(3,474)</u>
<b>Net result</b> .....	511	20
Net assets, beginning of year.....	12,281	8,767
Net financial resources used (provided) and change in the ANCAFA account during the year.....	<u>(5,821)</u>	<u>3,494</u>
<b>Net assets, end of year (note 10)</b> .....	6,971	12,281

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2011	2010
	(restated - see note 15)	
<b>Operating activities</b>		
Net results from continuing operations .....	3,586	3,494
Net results from discontinued operations (note 14) ..	<u>(3,075)</u>	<u>(3,474)</u>
Adjustments for non-cash items:		
Termination benefits expense .....	892	(364)
Amortization .....	2,064	2,235
Loss on disposal of capital assets .....	789	198
	<u>4,256</u>	<u>2,089</u>
<b>Changes in non-cash working capital:</b>		
Accounts receivable .....	(874)	1,729
Inventories .....	3,036	996
Other .....	(5)	230
Employee termination benefits .....	(470)	(417)
Accounts payable .....	1,036	(2,782)
Deferred revenue .....	49	(736)
Vacation pay and salary accrual .....	619	(2,280)
<b>Net financial resources provided by (used in) operating activities</b> .....	7,647	(1,171)
<b>Investing activities</b>		
Capital asset acquisitions .....	(2,301)	(3,030)
Proceeds on disposal of capital assets .....	475	707
<b>Net financial resources used in investing activities</b> .....	<u>(1,826)</u>	<u>(2,323)</u>
<b>Net financial resources provided (used) and change in accumulated net charge against the Fund's authority</b> .....	5,821	(3,494)
<b>Accumulated net charge against the Fund's authority, beginning of year</b> .....	11,265	14,759
<b>Accumulated net charge against the Fund's authority, end of year (note 10)</b> .....	17,086	11,265

The accompanying notes are an integral part of the financial statements.

**CORCAN Revolving Fund—Continued****NOTES TO FINANCIAL STATEMENTS****1. Authority and purpose**

The CORCAN Revolving Fund ("CORCAN" or "the Fund") is a special operating agency within Correctional Service Canada ("CSC") financed by way of a Revolving Fund. CORCAN was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by Treasury Board of Canada ("Treasury Board"). CORCAN's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund ("CRF") for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

**2. Significant accounting policies****Basis of accounting**

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows:

Employee's vacation pay liability is based on management's estimates of the liability. Termination benefits liability is based on valuations provided by Treasury Board to management;

Funding for capital assets received from the Treasury Board at inception of the Fund is recorded as contributed capital and not as a reduction of the cost of capital assets.

Services received without charge from other government departments are not reported as expenses.

**Recognition of revenues and expenses**

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectibility is reasonably assured.

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to

the revenues. Revenues that have been received but not yet earned are recorded as deferred revenues.

For construction contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

**Net cash provided by government**

CORCAN operates within the CRF, which is administered by the Receiver General for Canada. All cash received by CORCAN is deposited to the CRF and all cash disbursements made by CORCAN are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

**Accounts receivable**

Accounts receivable are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

**Inventories**

Raw materials, finished goods, work in progress and agribusiness inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for and obsolete inventory on a site by site basis.

**Capital assets**

Capital assets with an initial cost of \$10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing in the month after they are put into service, as follows:

Equipment	10 years
Office furniture and equipment	10 years
Leasehold improvements	Term of the lease
Vehicle fleet	5 years
Computer equipment	3 years

**Pension plan**

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total

## CORCAN Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the CRF for the indexation of payments under the *Supplementary Retirement Benefits Act*.

#### Employee termination benefits

Employees of CORCAN are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole.

#### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

#### Financial instruments

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable and employee termination benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.

#### Measurement uncertainty

The preparation of these financial statements in accordance with Treasury Board's accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the

liability for employee termination benefits and the useful lives of capital assets. Actual results could significantly differ from those estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the period they become known.

#### 3. Related party transactions

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, CSC, the parent organization of CORCAN, has provided and will continue to provide CORCAN with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities and human resource, services. The cost of these services is not included as an expense in CORCAN's Statement of Operations and Net Assets.

The Government of Canada has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, cheque issuance services and legal services provided by Public Works, Government Services Canada and Justice Canada, are not included as an expense in the CORCAN's Statement of Operations and Net Assets.

CORCAN entered into the following transactions with the CSC and other government departments:

	2011	2010
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues.....	23,336	24,913
Training, correctional and other fees .....	24,202	23,643
Other Government Departments		
Trade revenues.....	30,733	29,074
	<u>78,271</u>	<u>77,630</u>

**CORCAN Revolving Fund—Continued**

## NOTES TO FINANCIAL STATEMENTS—Continued

## 4. Accounts receivable

	2011	2010
	(in thousands of dollars)	
Government of Canada .....	1,724	1,085
Outside parties .....	2,070	1,829
	<u>3,794</u>	<u>2,914</u>
Allowance for doubtful accounts .....	(198)	(192)
	<u>3,596</u>	<u>2,722</u>

## 5. Inventories

Inventories consist of the following:

	2011	2010
	(in thousands of dollars)	
Raw materials .....	4,706	5,060
Work-in-progress .....	161	309
Finished goods .....	3,557	5,886
Agribusiness inventory .....	44	227
	<u>8,468</u>	<u>11,482</u>
Provision for obsolete inventory .....	(608)	(586)
	<u>7,860</u>	<u>10,896</u>

## 6. Capital assets and accumulated amortization

Capital assets consist of the following:

	Cost				
	Opening balance	Acqui-si-tions	Disposals and write-offs <sup>(1)</sup>	Held for Sale Assets	Closing balance
	(in thousands of dollars)				
Equipment .....	31,211	2,163	4,240	576	28,558
Leasehold improvements .....	1,412		53		1,359
Vehicle fleet .....	2,365	138	352		2,151
Other .....	62				62
	<u>35,050</u>	<u>2,301</u>	<u>4,645</u>	<u>576</u>	<u>32,130</u>
	Accumulated amortization				
	Opening balance	Amorti-zation	Disposal and write-offs <sup>(1)</sup>	Held for Sale Assets	Closing balance
	(in thousands of dollars)				
Equipment .....	19,971	1,591	3,162	531	17,869
Leasehold improvements .....	484	137	12		609
Vehicle fleet .....	1,486	328	207		1,607
Other .....	52	8			60
	<u>21,993</u>	<u>2,064</u>	<u>3,381</u>	<u>531</u>	<u>20,145</u>
	2011 Net book value				
	(in thousands of dollars)				
Equipment .....				10,689	10,555
Leasehold improvements .....				750	928
Vehicle fleet .....				544	747
Other .....				2	10
				<u>11,985</u>	<u>12,240</u>

<sup>(1)</sup> Included in the disposal and write-offs is the write down of \$217,000 to disclose assets held for sale at the lower of their carrying amount or market value.

The amortization expense for the year was \$2,064,000 (2010—\$2,235,000).

**CORCAN Revolving Fund—Continued****NOTES TO FINANCIAL STATEMENTS—Continued****7. Accounts payable**

	2011	2010
	(in thousands of dollars)	
Government of Canada .....	1,318	2,011
Outside parties .....	6,598	4,869
	<hr/>	<hr/>
	7,916	6,880

**8. Employee future benefits**

Pension benefits: CORCAN's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/ Quebec Pension Plans' benefits and they are indexed to inflation.

Both the employees and CORCAN contribute to the cost of the Plan. The 2010-2011 expense amounts to \$3,835,000 (\$4,400,000 in 2009-2010), which represents approximately 2.6 times the contributions by employees.

CORCAN's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Information about the termination benefits, measured as at March 31, is as follows:

	2011	2010
	(in thousands of dollars)	
	(restated - see note 15)	
Accrued benefit obligation, beginning of year .....	5,626	6,407
Expenses (recovery) for the year .....	892	(364)
Benefits paid during the year .....	(470)	(417)
	<hr/>	<hr/>
Accrued benefit obligation, end of the year .....	6,048	5,626

**9. Commitments**

The nature of CORCAN's activities can result in some multi-year contracts and obligations whereby CORCAN will be obligated to make future payments when the services/goods are received. CORCAN is committed under the terms of various lease agreements including an amount of \$6,197,000 relating to the Kingston warehouse. The lease was entered into in September 2006 and expires in August 2016.

Significant contractual obligations that can be reasonably estimated are summarized as follows:

	(in thousands of dollars)
2012 .....	1,289
2013 .....	1,296
2014 .....	1,210
2015 .....	1,215
2016 and thereafter .....	1,666
	<hr/>
	6,676

**10. Net assets**

The net assets consist of the following:

	2011	2010
	(in thousands of dollars)	
	(restated - see note 15)	
Contributed capital .....	30,542	30,542
Accumulated net charge against the Fund's authority .....	(17,086)	(11,265)
Accumulated deficit .....	(6,485)	(6,996)
Net assets, end of year .....	6,971	12,281

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority ("ANCAFA") represents the amount of the Fund's non-lapsing authority that has been used (provided) since inception of the Fund. The ANCAFA includes \$488,000 that represents proceeds from sales of agribusiness assets to other government departments that occurred in 2009-2010 for which CORCAN has not yet received re-spending authority. CORCAN is working with Treasury Board Secretariat to seek re-spending authority from the Treasury Board in fiscal year 2011-2012.

The accumulated deficit is an accumulation of each year's surpluses (losses).

**CORCAN Revolving Fund—Concluded****NOTES TO FINANCIAL STATEMENTS—Concluded****11. Revenues and cost of goods sold from continuing operations**

Year ended March 31, 2011	Gross margin of continuing operations		
	Revenues	Cost of goods sold	(in thousands of dollars)
Services.....	5,885	6,487	(602)
Textile.....	6,083	6,259	(176)
Manufacturing .....	36,574	40,007	(3,433)
Construction .....	9,984	9,913	71
	<b>58,526</b>	<b>62,666</b>	<b>(4,140)</b>

Year ended March 31, 2010	Gross margin of continuing operations		
	Revenues	Cost of goods sold	(in thousands of dollars)
Services.....	5,740	6,392	(652)
Textile.....	5,841	6,003	(162)
Manufacturing .....	34,769	37,930	(3,161)
Construction .....	10,945	10,733	212
	<b>57,295</b>	<b>61,058</b>	<b>(3,763)</b>

**12. Expenses**

The following table presents details of expenses by category:

	2011	2010
	(in thousands of dollars) (restated - see note 15)	
Salaries and employee benefits .....	11,097	10,240
Transportation and communications .....	832	754
Information .....	71	87
Professional and special services .....	3,594	3,671
Rentals .....	1,123	1,164
Purchased repair and maintenance .....	64	56
Utilities, materials and supplies .....	322	491
Other expenditures.....	152	228
	<b>17,255</b>	<b>16,691</b>

**13. Contingencies**

In the normal course of operations, CORCAN is involved in various claims and legal proceedings. It is the opinion of management that no claims exist at March 31, 2011.

**14. Discontinued operations**

As a result of CSC's Strategic Review, Treasury Board approved the closure of CORCAN's farm operations over a

two year period ending on March 31, 2011. Accordingly, the business line has been classified as a discontinued operation. In fiscal year 2010-2011, CORCAN completed the sale of some agribusiness equipment for net proceeds of \$463,000, resulting in a loss on disposal of \$929,000. In addition, CORCAN sold attractive items which resulted in a net gain of \$205,000.

As of March 31, 2011 all farm operations are closed with the exception of the abattoir at Pittsburg institution which will remain operational under commercial arrangement. CORCAN is actively working with the Crown Assets Distribution Directorate to dispose of the remaining surplus farm assets.

	2011 (in thousands of dollars)	2010 (in thousands of dollars)
Revenues <sup>(1)</sup> .....	1,411	5,245
Cost of goods sold <sup>(2)</sup> .....	4,486	8,719
Gross margin .....	(3,075)	(3,474)

<sup>(1)</sup> Revenues include a gain on disposal of \$205,000 from the sale of attractive items and a loss on disposal of \$929,000 from the sale of agribusiness assets.

<sup>(2)</sup> Costs of goods sold include the write down of \$217,000 to disclose assets held for sale at the lower of their carrying amount or market value.

**15. Restatement of prior year figures**

CORCAN's obligation relating to employee termination benefits is calculated using a ratio provided by Treasury Board derived from the results of the actuarially determined liability for employee termination benefits for the government as a whole. However, the ratio that CORCAN used to record the employee termination benefits was adjusted by Treasury Board after CORCAN's 2009-2010 financial statements had been issued. The adjusted ratio decreased by 4.09 percent from the ratio used to prepare the 2009-2010 financial statements. Accordingly, CORCAN has restated its financial position as at March 31, 2010 as well as its results of operations and cash flow for the year then ended. As a result of this correction, the 2010 amounts for operating expenses were reduced by \$989,000, the employee termination liability decreased by \$989,000, and the net assets increased by \$989,000 as of March 31, 2010.

**16. Comparative figures**

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

## Defence Production Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Defence Production Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2011.

Approved by:

ALEX LAKRONI  
*Chief Financial Officer,  
Finance Branch*  
*Public Works and Government Services Canada*

May 27, 2011

TOM RING  
*Assistant Deputy Minister,  
Acquisitions Branch*  
*Public Works and Government Services Canada*

May 27, 2011

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Defence Production Revolving Fund ("the Fund") was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a joint continuing non-lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed \$100 million at any time.

### DEFENCE PRODUCTION REVOLVING FUND

#### RECONCILIATION OF UNUSED AUTHORITY AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Joint authority limit (Note 1) .....	100,000	100,000
Net authority available for the Fund's account .....	100,000	100,000
Unused authority carried forward .....	100,000	100,000

### DEFENCE PRODUCTION LOAN ACCOUNT

#### RECONCILIATION OF UNUSED AUTHORITY AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Joint authority limit (Note 1) .....	100,000	100,000
Authority limit applied to the Defence Production Revolving Fund .....	(100,000)	(100,000)
Unused authority carried forward .....		

**Geomatics Canada Revolving Fund****MANAGEMENT REPORT**

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts, which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Management and Services Sector (CMSS). Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

CMSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and

safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

THÉRÈSE ROY

Director General, Financial Management  
(Deputy Chief Financial Officer)

BILL MERKLINGER, CMA

Assistant Deputy Minister,  
Corporate Management and Services Sector  
(Chief Financial Officer)

May 30, 2011

**STATEMENT OF AUTHORITY PROVIDED  
(UNAUDITED) FOR THE YEAR ENDED  
MARCH 31  
(in thousands of dollars)**

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	100	60	100	(155)
Add: item not requiring use of funds				
Amortization of capital assets .....	10		39	
Loss on disposal of capital assets .....			18	
Operating source (use) of funds .....	100	70	100	(98)
Less: items requiring use of funds				
Net capital acquisitions .....		22		
Net other assets (liabilities) .....		(236)		355
Authority provided (used) .....	100	284	100	(453)

The accompanying notes are an integral part of the financial statements.

**RECONCILIATION OF UNUSED AUTHORITY  
(UNAUDITED) AS OF MARCH 31  
(in thousands of dollars)**

	2011	2010
Debit balance in the accumulated net charge against the Fund's authority account .....	(1,757)	(2,115)
Add: PAYE charges against the appropriation account after March 31 .....	840	343
Less: amounts credited to the appropriation account after March 31 .....	1,640	501
Net authority provided, end of year .....	(2,557)	(2,273)
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward <sup>(1)</sup> .....	7,557	7,273

<sup>(1)</sup> In addition to the drawdown authority of \$5,000, the Fund has recorded a cash surplus of \$2,557. As such the amount available for use in subsequent years is \$7,557.

The accompanying notes are an integral part of the financial statements.

## Geomatics Canada Revolving Fund— Continued

### INDEPENDENT AUDITORS' REPORT

#### TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH, NATURAL RESOURCES CANADA

We have audited the accompanying financial statements of Geomatics Canada Revolving Fund, which comprise the financial position as at March 31, 2011, the statements of operations and net liabilities, accumulated surplus and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information. These financial statements have been prepared by management of the Entity to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Management is responsible for the preparation of these financial statements in accordance with the Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control

relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements are prepared, in all material respects, in accordance with the Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*.

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describe the basis of accounting. The financial statements are prepared solely for the information and use of the management of the Revolving Fund, Natural Resources Canada and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 31, 2011

### STATEMENT OF FINANCIAL POSITION AS OF MARCH 31 (in thousands of dollars)

	2011	2010	2011	2010
<b>ASSETS</b>				
Current				
Accounts receivable				
Government of Canada.....	1,559	447		
Outside parties (Note 4).....	251	568		
Inventory (Note 5).....	17	31		
Prepaid expenses .....	22	17		
	<u>1,849</u>	<u>1,063</u>		
Capital assets (Note 6)				
At cost.....	3,098	3,138		
Less: accumulated amortization.....	3,036	3,088		
	<u>62</u>	<u>50</u>		
	<u>1,911</u>	<u>1,113</u>		
<b>LIABILITIES</b>				
Current				
Accounts payable and accrued liabilities				
Government of Canada.....			633	527
Outside parties				
Accounts payable.....			658	134
Vacation pay .....			33	49
Deferred revenue .....			106	277
			<u>1,430</u>	<u>987</u>
Long-term				
Employee termination benefits liability.....			98	161
Net assets (liabilities) (Note 8) .....			383	(35)
Contingencies (Note 10)				
			<u>1,911</u>	<u>1,113</u>

The accompanying notes are an integral part of the financial statements.

## Geomatics Canada Revolving Fund— Continued

### STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Revenues		
Products .....	896	797
Services.....	3,232	2,388
Consulting .....	54	
	<hr/> 4,128	<hr/> 3,239
Cost of sales		
Products .....	108	197
Income before direct and indirect expenses.....	4,020	3,042
Direct expenses		
Salaries .....	489	515
Employee benefits .....	128	131
Transportation and communication .....	108	104
Professional and special services .....	2,410	1,666
Rents .....	36	42
Purchased repair and upkeep .....	36	16
Utilities, materials and supplies .....	136	117
Other expenditures .....	3	
	<hr/> 3,346	<hr/> 2,591
Indirect expenses		
Loss on disposal of capital asset .....	18	
Corporate & sector services .....	513	457
Occupancy .....	86	74
Amortization of capital assets (Note 6) .....	10	39
Change in employee termination benefits liability .....	(4)	(22)
Inventory obsolescence adjustment .....	9	40
	<hr/> 614	<hr/> 606
Total expenses .....	3,960	3,197
Net results .....	60	(155)
Net liabilities, beginning of year .....	(35)	(1,119)
Net financial resources used and change in the ANCAFA account during the year .....	358	1,239
Net assets (liabilities), end of year .....	383	(35)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Balance, beginning of year .....	642	797
Net results for the year .....	60	(155)
Balance, end of year .....	702	642

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Operating activities		
Net results from continuing operations .....	60	(155)
Items not affecting cash		
Amortization of capital assets .....	10	39
Loss on disposal of capital assets .....	18	
	<hr/> 70	<hr/> (98)
Changes in non-cash working capital items (Note 3) .....	(343)	(1,119)
Changes in employee termination benefits liability .....	(63)	(22)
Net financial resources used by operating activities .....	(336)	(1,239)
Investing Activities		
Acquisition of capital assets .....	(22)	
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(358)	(1,239)
Accumulated net charge against the Fund's authority account, beginning of year .....	2,115	3,354
Accumulated net charge against the Fund's authority account, end of year (Note 8) .....	1,757	2,115

The accompanying notes are an integral part of the financial statements.

## Geomatics Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)

#### 1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-1994*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with Treasury Board on February 9, 1995.

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which at any time is not to exceed \$5,000,000.

#### 2. Significant accounting policies

##### (a) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

##### (b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

##### (c) Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi-year consulting or service contracts, revenues are recognized on a straight-line basis over the term of the contract.

##### (d) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

##### (e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

##### (f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of the Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994, as these accrue to employees, are recorded in the accounts.

## Geomatics Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Continued

#### (h) Corporate and sector services

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

#### 3. Information included in the Statement of Cash Flow

	2011	2010
Accounts receivable		
Government of Canada .....	(1,112)	(39)
Outside parties .....	317	(311)
Inventory.....	14	43
Prepaid expenses .....	(5)	
Accounts payable and accrued liabilities		
Government of Canada .....	106	(795)
Outside parties .....	508	(116)
Deferred revenue .....	(171)	99
Total .....	<u>(343)</u>	<u>(1,119)</u>

#### 4. Accounts receivable

Outside parties accounts receivable are as follows:

	2011	2010
Receivables.....	364	681
Allowance for doubtful accounts .....	(113)	(113)
Total .....	<u>251</u>	<u>568</u>

#### 5. Inventory

	2011	2010
Topographic maps .....	345	366
Geographic maps .....	17	21
Provision for inventory obsolescence .....	(345)	(356)
Total .....	<u>17</u>	<u>31</u>

#### 6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
Computer equipment .....	1,432	22	(62)	1,392
Furniture.....	32			32
Mechanical equipment.....	398			398
Office equipment.....	7			7
Printing equipment.....	988			988
Scientific equipment .....	281			281
Total .....	<u>3,138</u>	<u>22</u>	<u>(62)</u>	<u>3,098</u>

  

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
Computer equipment .....	1,383	10	(62)	1,331
Furniture.....	32			32
Mechanical equipment.....	398			398
Office equipment.....	6			6
Printing equipment.....	988			988
Scientific equipment .....	281			281
Total .....	<u>3,088</u>	<u>10</u>	<u>(62)</u>	<u>3,036</u>

## Geomatics Canada Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Concluded

#### 7. Information by activity

	2011		
	Products	Services	Consulting
			Total
Revenues			
Government departments .....	273	2,396	2,669
External customers .....	623	836	1,459
Total revenue .....	896	3,232	4,128
Cost of sales .....	108		108
Income before direct and indirect expenses .....	788	3,232	4,020
Direct expenses .....	446	2,900	3,346
Indirect expenses .....	155	459	614
Total expenses .....	601	3,359	3,960
Net results from continuing operations... .	187	(127)	60
Identifiable assets			
Financial assets .....	231	1,618	1,849
Capital assets (net).....	1	61	62
Amortization of capital assets.....	10		10
	2010		
	Products	Services	Consulting
			Total
Revenues			
Government departments .....	199	1,371	1,570
External customers .....	598	1,017	54
Total revenue .....	797	2,388	54
Cost of sales .....	197		197
Income before direct and indirect expenses .....	600	2,388	54
Direct expenses .....	527	1,948	51
Indirect expenses .....	196	465	10
Total expenses .....	723	2,413	61
Net results from continuing operations... .	(123)	(25)	(7)
Identifiable assets			
Financial assets .....	145	918	1,063
Capital assets (net).....	1	49	50
Amortization of capital assets.....	1	38	39

#### 8. Net assets/liabilities

	2011	2010
Contributed capital .....	1,438	1,438
Accumulated net charge against the Fund's authority .....	(1,757)	(2,115)
Accumulated surplus .....	702	642
Net assets (liabilities) .....	383	(35)

#### 9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada Departments, Agencies and Crown Corporations. The Fund enters into transactions with such entities in the normal course of business which have been recorded at the exchange amount.

#### 10. Contingencies

##### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements, which will become payable in future years can not be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are included in current operations as incurred.

#### 11. Comparative figures

Certain figures have been reclassified to conform to current year presentation.

## National Film Board Revolving Fund

(Note: The annex mentioned in the Statement of Management Responsibility can be found on the National Film Board Web site.)

### STATEMENT OF MANAGEMENT RESPONSIBILITY INCLUDING INTERNAL CONTROL OVER FINANCIAL REPORTING

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2011, and all information contained in these statements rests with the management of the National Film Board of Canada (NFB). These financial statements have been prepared by management in accordance with Treasury Board accounting policies, which are based on Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the NFB's financial transactions. Financial information submitted in the preparation of the *Public Accounts of Canada*, and included in the NFB's Departmental Performance Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training, and development of qualified staff, through

organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the NFB; and through conducting an annual assessment of the effectiveness of the system of internal control over financial reporting (ICFR).

An assessment for the year ended March 31, 2011 was completed in accordance with the Policy on Internal Control and the results and action plans are summarized in the annex.

The system of ICFR is designed to mitigate risks to a reasonable level based on an on-going process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Office of the Auditor General, the independent auditor for the Government of Canada, has expressed an opinion on the fair presentation of the financial statements of the NFB which does not include an audit opinion on the annual assessment of the effectiveness of the NFB's internal controls over financial reporting.

TOM PERLMUTTER  
*Government Film Commissioner*

LUISA FRATE, CA  
*Director General, Finance, Operations & Technology,  
(Chief Financial Officer)*

July 19, 2011

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Cost of operation.....	(68,935)	(66,723)	(70,119)	(66,683)
Add: items not requiring use of funds .....		1,943		924
Operating source (use) of funds .....	(68,935)	(64,780)	(70,119)	(65,759)
Less: items requiring use of funds .....				
Net capital acquisitions ..		3,103		3,921
Net other assets and liabilities .....		(476)		114
Authority provided (used).....	(68,935)	(67,407)	(70,119)	(69,794)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31 (in thousands of dollars)

	2011	2010
Credit balance in the accumulated net charge against the Fund's authority.....	4,392	5,245
Add: PAYE charges against the credit account after March 31 .....	4,304	3,927
Net authority used, end of year .....	8,696	9,172
Authority limit .....	15,000	15,000
Unused authority carried forward .....	6,304	5,828

## National Film Board Revolving Fund—

*Continued*

### INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE AND OFFICIAL LANGUAGES

I have audited the accompanying financial statements of National Film Board, which comprise the statement of financial position as at March 31, 2011, and the statement of operations, statement of equity of Canada and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Film Board as at March 31 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

In my opinion, the transactions of National Film Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *National Film Act* and the by-laws of the National Film Board.

René Bélieau, CA auditor

Principal,

for the interim Auditor General of Canada

Montréal, Canada

July 19, 2011

## National Film Board Revolving Fund— Continued

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2011	2010	2011	2010	
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payable		
Cash . . . . .	155	203	Government of Canada . . . . .	796	1,785
Due from the Consolidated Revenue Fund . . . . .	2,891	2,251	Outside parties . . . . .	5,225	5,201
Accounts receivable			Accrued salaries . . . . .	258	153
Government of Canada . . . . .	208	60	Vacation pay . . . . .	269	253
Outside parties . . . . .	2,308	3,300	Deferred revenue . . . . .	295	69
Deposits . . . . .	245	152	Employee future benefits (Note 5) . . . . .	3,853	5,243
	<hr/> 5,807	<hr/> 5,966	Obligation under capital leases (Note 7) . . . . .	789	1,292
Non-financial assets					
Inventories . . . . .	287	269			
Prepaid expenses . . . . .	479	518	Equity of Canada . . . . .	3,160	2,000
Capital assets (Note 4) . . . . .	<hr/> 8,072	<hr/> 9,243	Contractual obligations and contingencies (Notes 10 and 11)		
	<hr/> 8,838	<hr/> 10,030			
	<hr/> 14,645	<hr/> 15,996			

The accompanying notes are an integral part of the financial statements.

Approved by Management:

LUISA FRATE  
*Director General, Finance, Operations and Technology*

TOM PERLMUTTER  
*Government Film Commissioner*

Approved by the Board of Trustees:

MARY-LYNN CHARLTON  
*Member*

YVES DESJARDINS-SICILIANO  
*Member*

## National Film Board Revolving Fund— Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Expenses (Note 6a)		
English programming		
Production of films and other forms of visual presentations		
Board's program .....	22,125	22,496
Sponsored production and pre-sale .....	40	1,030
	<u>22,165</u>	<u>23,526</u>
French programming		
Production of films and other forms of visual presentations		
Board's program .....	16,550	16,850
Sponsored production and pre-sale .....	352	962
	<u>16,902</u>	<u>17,812</u>
Distribution .....	5,853	5,906
Marketing, Accessibility and Outreach .....	13,501	13,545
Digital development and applications .....	3,956	3,536
Internal services .....	9,048	9,062
	<u>32,358</u>	<u>32,049</u>
Total Expenses .....	<u>71,425</u>	<u>73,387</u>
Revenues (Note 6b)		
Institutional and educational .....	2,181	1,908
Television .....	604	933
Sponsored production and pre-sale .....	392	1,993
Home video .....	599	684
Stock shots .....	429	779
Miscellaneous .....	438	341
Theatrical .....	59	66
	<u>4,702</u>	<u>6,704</u>
Net cost of operations .....	<u>66,723</u>	<u>66,683</u>

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Operating activities		
Net cost of operations .....	66,723	66,683
Non-cash items:		
Amortization of capital assets .....	(3,307)	(3,246)
(Loss) Gain on disposal of capital assets .....	(9)	15
Change in liability for vacation pay .....	(16)	1,134
Net change in employee future benefits .....	1,390	1,173
Other changes in assets and liabilities .....	(640)	1,757
Cash used in operating activities .....	<u>64,141</u>	<u>67,516</u>
Financing activities		
Payments on obligation under capital leases .....	1,272	1,011
Cash used in financing activities .....	<u>1,272</u>	<u>1,011</u>
Capital investment activities		
Acquisition of capital assets .....	1,834	2,925
Proceeds from disposal of capital assets .....	(4)	(15)
Cash used in capital activities .....	<u>1,830</u>	<u>2,910</u>
Net cash provided by Government of Canada .....	<u>67,243</u>	<u>71,437</u>

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Equity of Canada, beginning of year .....	2,000	(997)
Net cost of operations .....	(66,723)	(66,683)
Net cash provided by Government .....	67,243	71,437
Change in due from the Consolidated Revenue Fund .....	640	(1,757)
Equity of Canada, end of year .....	<u>3,160</u>	<u>2,000</u>

The accompanying notes are an integral part of the financial statements.

## National Film Board Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purposes

The National Film Board was established in 1939 under the *National Film Act*, and is the agency responsible for administering the Act.

The National Film Board (the “Board”) is a cultural agency named in Schedule 1.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Official Languages. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board’s legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

- to produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- to represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities;
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board is not subject to income taxes.

#### 2. Significant accounting policies

These financial statements have been prepared in accordance with the Treasury Board accounting policies stated below, which are based on Canadian generally accepted accounting principles for the public sector. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles, except as disclosed in Note 9 - Net Debt Indicator.

The most significant policies are as follows:

##### Parliamentary appropriations

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary appropriations voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital assets acquisitions. This authority requires that the aggregate of

admissible working capital and net book value of capital assets does not exceed \$15 million.

The Board is also financed in part by the Government of Canada through Parliamentary appropriations. The appropriations are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The basis of the appropriations provided to the Board does not parallel the accounting principles applied in preparing the financial statements since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a reconciliation between the two bases of reporting.

##### Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with other Federal departments and agencies.

##### Due to (from) the Consolidated Revenue Fund

Due from the Consolidated Revenue Fund balance represents the amount of cash that the Board is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities and the due to the Consolidated Revenue Fund balance represents the amount of cash that the Board has to pay to the CRF for the money received.

##### Expense recognition

All expenses are recorded on the accrual basis.

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

##### Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the Statement of Operations as follows:

###### Board's program

All costs incurred for unsponsored productions and co-productions or other forms of visual presentations.

###### Sponsored production and pre-sale

Part of costs incurred for film productions and co-productions or other forms of visual presentations corresponding to sponsor's contribution. The excess of

## National Film Board Revolving Fund—

*Continued*

### NOTES TO FINANCIAL STATEMENTS—*Continued*

costs over the sponsor's contribution is charged to the Board's program.

#### Revenues

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production and pre-sale costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

#### Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made for external accounts receivable where recovery is considered uncertain.

#### Inventories

Materials and supplies are carried at cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of cost and net realizable value. The cost of other prints is expensed on a current basis.

#### Capital assets

Capital assets are amortized according to the straight line method over the estimated useful life of the assets, as follows:

Technical equipment	from 4 to 10 years
Software and data processing equipment	from 5 to 10 years
Office furniture, equipment and other	from 5 to 10 years
Leasehold improvements	terms of the leases

The Board has a collection of nearly twenty thousand audiovisual works produced since 1895. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the statement of financial position as capital assets to ensure that the reader is aware of its existence.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

#### Employee future benefits

##### Pension benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Board's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the financial situation of the Plan. The Board's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Board. The Board is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

##### Severance benefits

Employees are entitled to severance benefits as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. Management determined the accrued benefit obligation using a method based upon assumptions and its best estimates; such as, years of service and employees' status and historical profile of voluntary departures and layoffs in order to calculate the value of future payments. These benefits represent the only obligation of the Board that entails settlement by future payment.

#### Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

## National Film Board Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

#### Measurement uncertainty

The preparation of these financial statements in accordance with Treasury Board accounting policies, which are based on Canadian generally accepted accounting principles for the public sector, requires management to make estimates and assumptions that could affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items for which estimates are used are the useful life of capital assets, allowances for doubtful accounts and the liability related to employee severance benefits. Actual results could significantly differ from those estimated. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net cost of operations in the period in which they become known.

#### 3. Parliamentary appropriations

The Board receives most of its funding through annual Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on accrual accounting basis. The differences are reconciled in the following tables:

#### (a) Reconciliation of Net cost of operations to current year appropriations used:

	2011	2010
	(in thousands of dollars)	
Net cost of operations .....	66,723	66,683
Adjustments for items affecting net cost of operations but not affecting appropriations:		
Add (Less):		
(Loss) Gain on disposal of capital assets ..	(9)	15
Change in liability for vacation pay .....	(16)	1,134
Net change in employee future benefits .....	1,390	1,173
Amortization of capital assets .....	(3,307)	(3,246)
	(1,942)	(924)
Adjustments for items not affecting net cost of operations but affecting appropriations:		
Add (Less):		
Acquisition of capital assets .....	1,834	2,925
Payments on obligation under capital leases .....	1,272	1,011
Proceeds from disposal of capital assets ..	(4)	(15)
	3,102	3,921
Current year appropriations used .....	67,883	69,680

#### (b) Appropriations provided and used:

	2011	2010
	(in thousands of dollars)	
As per Main Estimates—		
Vote 75.....	67,218	65,062
Supplementary Estimates appropriation .....	1,717	5,057
Authority to carry forward .....	(603)	(439)
Frozen allotment .....	(449)	
Current year appropriations used .....	67,883	69,680

**National Film Board Revolving Fund—***Continued*NOTES TO FINANCIAL STATEMENTS—*Continued*

## 4. Capital assets

	(in thousands of dollars)									
	Cost				Accumulated amortization				2011	2010
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance	Net book value	Net book value
Technical equipment.....	27,534	729	57	28,206	22,469	2,123	43	24,549	3,657	5,065
Software and data processing equipment .....	14,310	1,219	140	15,389	12,012	868	140	12,740	2,649	2,298
Office furniture, equipment and other .....	897		19	878	837	18	19	836	42	60
Leasehold improvements .....	5,650	202		5,852	3,830	298		4,128	1,724	1,820
Total .....	48,391	2,150	216	50,325	39,148	3,307	202	42,253	8,072	9,243

The above assets include equipment under capital leases for a total cost of \$1,937,494 (2010—\$3,665,932) less accumulated amortization of \$673,715 (2010—\$1,189,286). Current year amortization expenses relating to property under capital lease amount to \$661,076 (2010—\$788,465). Acquisitions under capital leases amounted to \$316,383 (2010—\$4,287).

## 5. Employee future benefits

## Pension benefits

The Board and all eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. The 2011 expense amounts to \$3,530,238 (2010—\$3,967,902), which represents approximately 1.9 times (2010—2.1 times) the contributions by employees.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

## Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Benefits will be paid from future appropriations. Information about the plan, measured as at March 31, 2011, is as follows:

	2011	2010
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year .....	5,243	6,417
Expense for the year .....	(506)	(397)
Benefits paid during the year .....	(884)	(777)
Accrued benefit obligation, end of year .....	3,853	5,243

## National Film Board Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

#### 6. (a) Expenses

	2011	2010
	(in thousands of dollars)	
Salaries and benefits .....	37,549	39,034
Professional and special services .....	10,679	10,564
Rentals .....	8,405	8,538
Transportation and communication .....	3,334	3,111
Amortization of capital assets .....	3,307	3,246
Cash financing in co-productions .....	2,401	2,712
Materials and supplies .....	2,161	2,227
Repairs and upkeep .....	1,197	960
Contracted film production and laboratory processing .....	709	975
Royalties .....	693	837
Information .....	567	699
Miscellaneous .....	414	499
Loss (Gain) on disposal of capital assets .....	9	(15)
	<u>71,425</u>	<u>73,387</u>

#### (b) Revenues

	2011	2010
	(in thousands of dollars)	
Film prints .....	2,086	2,004
Royalties .....	1,357	1,587
Miscellaneous .....	438	341
Stock shots .....	429	779
Sponsored production and pre-sale .....	392	1,993
	<u>4,702</u>	<u>6,704</u>

#### 7. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized using imputed interest rates varying from 5 percent to 8 percent. The related obligations are paid over a 3-5 year lease term. Minimum lease payments totalled \$1,273,889 for the year ended March 31, 2011 (2010—payments of \$1,010,601). Interest of \$81,224 (2010—\$146,903) was charged to operations.

The obligation under capital leases includes the following:

	(in thousands of dollars)
<b>Future minimum lease payments:</b>	
2012 .....	389
2013 .....	389
2014 .....	60
	838
Less: imputed interest .....	48
	790

#### 8. Related party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business in accordance with standard trade terms. During the year ending March 31, 2011, the Board leased accommodations from the Department of Public Works and Government Services (PWGSC) for the amount of \$6,835,329 (2010—\$7,037,091).

The Government has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll and cheque issuance services provided by Public Works and Government Services Canada are not included as an expense in the Statement of Operations. The Board also receives audit services provided, free of charge, by the Office of the Auditor General.

#### 9. Net debt indicator

The presentation of the net debt indicator and a statement of change in net debt are required under Canadian generally accepted accounting principles.

Net debt is the difference between a government's liabilities and its financial assets and is meant to provide a measure of the future revenues required to pay for past transactions and events. A statement of change in net debt would show changes during the period in components such as tangible capital assets, prepaid expenses and inventories. Departments are financed by the Government

## National Film Board Revolving Fund— Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

of Canada through appropriations and operate within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by departments is deposited to the CRF and all cash disbursements made by departments are paid by the CRF. Under this government business model, assets reflected on the departmental financial statements, with the exception of the Due from the CRF, are not available to use for the purpose of discharging the existing liabilities of the department. Future appropriations and any dependable revenues generated by the department's operations would be used to discharge existing liabilities.

2011	2010
(in thousands of dollars)	

#### Financial liabilities

##### Accounts payables

Government of Canada . . . . .	796	1,785
Outside parties . . . . .	5,225	5,201
Accrued salaries . . . . .	258	154
Vacation pay . . . . .	269	253
Deferred revenue . . . . .	294	68
Employee future benefits . . . . .	3,853	5,243
Obligation under capital leases . . . . .	790	1,292
<b>Total financial liabilities . . . . .</b>	<b>11,485</b>	<b>13,996</b>

#### Financial assets

Cash . . . . .	155	203
Due from Consolidated Revenue Fund . . . . .	2,891	2,251
Accounts receivable		
Government of Canada . . . . .	208	60
Outside parties . . . . .	2,308	3,300
Deposits . . . . .	245	152
<b>Total financial assets . . . . .</b>	<b>5,807</b>	<b>5,966</b>

#### Net debt indicator

### 10. Contractual obligations

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2015. Future minimum rental payments for the next five years and thereafter are as follows:

	Premises	Equipment	Total
	(in thousands of dollars)		
2012 . . . . .	6,464	639	7,103
2013 . . . . .	5,585	369	5,954
2014 . . . . .	5,323	256	5,579
2015 . . . . .	1,218	76	1,294
2016-2020 . . . . .	1,666	13	1,679
	<b>20,256</b>	<b>1,353</b>	<b>21,609</b>

The amount of \$20,256,000 for the lease for premises is related to agreements signed with PWGSC.

### 11. Contingencies

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

## Optional Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment and with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

May 27, 2011

TOM RING  
Assistant Deputy Minister,  
Acquisitions Branch  
Public Works and Government Services Canada

May 27, 2011

### STATEMENT OF AUTHORITY PROVIDED (UNAUDITED)

FOR THE YEAR ENDED MARCH 31  
(in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	510	62		
Items not requiring use of funds .....	1,199	405		
Operating source of funds .....	1,709	467		
Items requiring use of funds .....				
Net other assets and liabilities .....	(2)	(3)		
Authority provided .....	1,707	464		

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	14,250	14,198
PAYE charges against the appropriation account after March 31 .....	(9,369)	(9,876)
Amounts credited to the appropriation account after March 31 .....	1,020	(128)
Net authority provided, end of year .....	5,901	4,194
Authority limit (Note 1) .....	35,000	35,000
Unused authority carried forward .....	40,901	39,194

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

## Optional Services Revolving Fund— Continued

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION, PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Optional Services Revolving Fund which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Optional Services Revolving Fund as at March 31, 2011 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Optional Services Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Optional Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Optional Services Revolving Fund and the Treasury Board of Canada.

The financial statements of the Optional Services Revolving Fund for the year ended March 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on May 31, 2010.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

## Optional Services Revolving Fund— Continued

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2011	2010		2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit.....	2	3	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada.....	60	140
Government of Canada.....	1,020	1,043	Outside parties.....	7,896	9,736
Outside parties.....	1,457	3,241	Other liabilities (Note 4) .....	137	160
Other assets (Note 3) .....	55	54			
				8,093	10,036
	2,534	4,341	Long-term		
			Allowance for employee termination benefits.....	483	805
				8,576	10,841
			NET LIABILITIES (Note 5) .....	(6,042)	(6,500)
				2,534	4,341

Contractual obligations (Note 6).

The accompanying notes are an integral part of the financial statements.

**Optional Services Revolving Fund—***Continued*

**STATEMENT OF OPERATIONS AND NET  
LIABILITIES FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2011	2010
Revenues (Note 7) . . . . .	87,358	109,778
Direct costs . . . . .	81,242	102,205
Gross margin . . . . .	6,116	7,573
Operating expenses . . . . .		
Salaries and employee benefits . . . . .	3,286	3,932
Employee termination benefits . . . . .	(203)	59
Professional and special services . . . . .	1,460	2,106
Corporate and administrative services . . . . .	641	685
Occupancy costs . . . . .	363	470
Utilities, materials and supplies . . . . .	22	112
Transportation and telecommunications . . . . .	19	36
Rentals . . . . .	15	15
Information . . . . .	1	80
Purchased repairs and maintenance . . . . .	1	4
Other expenses . . . . .	1	12
	5,606	7,511
Net results . . . . .	510	62
Net liabilities, beginning of year . . . . .	(6,500)	(2,459)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(52)	(4,103)
Net liabilities, end of year . . . . .	(6,042)	(6,500)

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2011	2010
Operating activities . . . . .		
Net results . . . . .	510	62
Item not affecting use of cash		
Provision for employee termination benefits . . . . .	(203)	59
	307	121
Changes in working capital (Note 8) . . . . .	(136)	3,997
Payments on provision for employee termination benefits . . . . .	(119)	(15)
	52	4,103
Net financial resources provided by operating activities and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	14,198	10,095
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	14,250	14,198
Accumulated net charge against the Fund's authority account, end of year . . . . .		

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund ("the Fund") provides specialized services to client departments, such as communication procurement services, travel management services and central removal services. The Fund also procures vaccines and drugs on behalf of provinces and territories. The Fund was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management's estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant item where estimates are used is the liability for employee termination benefits. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Recoveries from the vaccine program are recognized using a blended rate established by fixed price contracts and based on the proportion of total goods

delivered at year end. Any losses on the fixed price contracts are recognized during the period in which they are identified.

Revenues earned on communication, printing and audio-visual services are recognized using the completed contract method.

Traffic management recoveries consist of travel commissions, and central removal services. Travel commissions and central removal services recoveries are recognized based on service utilization.

##### (d) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (e) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

##### (f) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in the Fund's financial statements.

#### 3. Other assets

	2011	2010
	(in thousands of dollars)	
Goods and Services Tax refundable advances .....	52	51
Employee advances .....	3	3
	<hr/>	<hr/>
	55	54

## Optional Services Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 4. Other liabilities

	2011	2010
	(in thousands of dollars)	
Vacation pay and compensatory leave .....	136	160
Garnished Salaries .....	1	
	<u>137</u>	<u>160</u>

#### 5. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surpluses, net of deficits, since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2011	2010
	(in thousands of dollars)	
Accumulated surplus, beginning of year .....	7,698	7,636
Net results .....	510	62
Accumulated surplus, end of year .....	<u>8,208</u>	<u>7,698</u>
Accumulated net charge against the Fund's authority account, end of year .....	(14,250)	(14,198)
Net liabilities, end of year .....	<u>(6,042)</u>	<u>(6,500)</u>

#### 6. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contractual obligations for communication services. Expected future payments are as follows:

(in thousands of dollars)

Year ending March 31	
2012 .....	534
2013 .....	490
2014 .....	86
	<u>1,110</u>

#### 7. Revenues

	2011	2010
	(in thousands of dollars)	
Vaccine program recoveries .....	70,717	75,835
Traffic management recoveries .....	12,803	29,703
Communication, printing and audio-visual recoveries .....	3,822	4,218
Benchmarking program .....	16	22
	<u>87,358</u>	<u>109,778</u>

#### 8. Changes in working capital

	2011	2010	Changes
	(in thousands of dollars)		
Current assets .....	2,534	4,341	1,807
Current liabilities .....	8,093	10,036	(1,943)
	<u>(136)</u>		

#### 9. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

## Passport Canada Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Passport Canada Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department of Foreign Affairs and International Trade's Departmental Performance Report is consistent with these financial statements.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. The systems are designed to provide reasonable assurance that

transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditor, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

CARMEN DUPÉRÉ<sup>1</sup>  
Deputy Chief Financial Officer,  
Corporate Services Bureau

DANIELLE MARQUIS<sup>2</sup>  
Director General, Corporate Services,  
Corporate Services Bureau

CHRISTINE DESLOGES<sup>3</sup>  
Chief Executive Officer,  
Passport Canada

May 26, 2011

### STATEMENT OF AUTHORITY (USED) PROVIDED (UNAUDITED) FOR THE YEAR ENDED

MARCH 31

(in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	1,546	(21,145)	(40,574)	(15,212)
Add: items not requiring use of funds .....	9,737	13,480	16,520	13,272
Operating source (use) of funds .....	11,283	(7,665)	(24,054)	(1,940)
Less: items requiring use of funds .....				
Net capital acquisitions .....	11,283	8,282	10,000	13,477
Net other assets and liabilities .....		845		(11,104)
Authority provided (used).....		(16,792)	(34,054)	(4,313)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) MARCH 31 (in thousands of dollars)

	2011	2010
Debit balance in the accumulated net charge against the Fund's authority .....	(33,594)	(58,366)
Add: PAYE charges against the appropriation after March 31 .....	18,490	21,199
Less: amounts credited to the appropriation after March 31 .....	9,787	4,542
other items .....	2,254	2,228
Net authority used (provided), end of year .....	(27,145)	(43,937)
Authority limit .....	4,000	4,000
Unused authority carried forward .....	31,145	47,937

## Passport Canada Revolving Fund— Continued

### INDEPENDENT AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER AND CHIEF  
FINANCIAL OFFICER, DEPARTMENT OF FOREIGN AFFAIRS  
AND INTERNATIONAL TRADE

We have audited the accompanying financial statements of Passport Canada Revolving Fund, which comprise the statement of financial position as at March 31, 2011 and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board's policy on special revenue spending authorities, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Passport Canada Revolving Fund as at March 31, 2011 and the results of its operations and its cash flows for the year then ended in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Passport Canada Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. Our auditor's report is intended solely for the information and use of the Passport Canada Revolving Fund and the Treasury Board of Canada and should not be used by parties other than Passport Canada Revolving Fund or the Treasury Board of Canada.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 26, 2011

**Passport Canada Revolving Fund—**  
*Continued*

**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31  
(in thousands of dollars)**

	2011	2010	2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>	
Current			Current	
Accounts receivable			Accounts payable and accrued liabilities	
Government of Canada.....	9,520	4,237	Government of Canada.....	6,162
Outside parties .....	267	305	Outside parties	7,709
Prepaid expenses .....	381	263	Accounts payable .....	11,614
Inventories .....	13,217	12,250	Vacation pay .....	4,418
Total current assets.....	<u>23,385</u>	<u>17,055</u>	Contractors' holdbacks.....	713
Capital assets (note 3)			Deferred revenue .....	46
At cost.....	182,640	174,358	Employee termination benefits (note 2e).....	560
Less: accumulated amortization.....	<u>(132,590)</u>	<u>(122,211)</u>	Total current liabilities .....	<u>41,357</u>
	50,050	52,147	Employee termination benefits (note 2c).....	4,752
	<u>73,435</u>	<u>69,202</u>	Total liabilities .....	<u>46,109</u>
			Net assets (note 4) .....	<u>27,326</u>
			Commitments (note 5) .....	<u>23,699</u>
				73,435
				69,202

The accompanying notes are an integral part of the financial statements.

## Passport Canada Revolving Fund— Continued

### STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
<b>Revenues</b>		
Fees earned .....	268,939	290,560
Miscellaneous revenues .....	602	237
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
<b>Expenses</b>		
Salaries and employee benefits .....	169,859	182,464
Freight, express and cartage .....	26,795	28,655
Passport materials .....	21,992	23,314
Professional and special services .....	20,534	20,697
Accommodation .....	15,965	14,901
Amortization .....	10,379	10,546
Passport operations at missions abroad (note 6) .....	4,425	4,447
Telecommunications .....	3,103	3,798
Repair and maintenance .....	4,808	3,716
Information .....	2,673	3,665
Printing, stationery and supplies .....	4,077	3,527
Travel and removal .....	2,329	2,881
Provision for employee termination benefits .....	3,101	2,726
Rentals .....	434	455
Miscellaneous .....	166	160
Postal services and postage .....	46	57
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
Net results .....	(21,145)	(15,212)
Net assets, beginning of the year (note 4) .....	23,699	21,825
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year .....	24,772	7,252
Contributed capital .....	9,834	
Net assets, end of the year (note 4) .....	27,326	23,699

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
<b>Operating activities</b>		
Net results .....	(21,145)	(15,212)
Add: Provision for employee termination benefits .....	(15,478)	2,073
Amortization .....	10,379	10,546
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
Changes in current assets and liabilities (note 7) .....	(26,244)	(2,593)
Net financial resources used by operating activities .....	9,754	(1,016)
<b>Investing activities</b>		
Capital assets acquired .....	(8,282)	(13,477)
Net financial resources used by investing activities .....	(8,282)	(13,477)
<b>Financing activities</b>		
Contributed capital (note 4) .....	9,834	
Net financial resources generated by financing activities .....	9,834	
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year .....	(24,772)	(7,252)
Accumulated net charge against the Fund's authority, beginning of year .....	58,366	65,618
Accumulated net charge against the Fund's authority, end of year (note 4) .....	33,594	58,366

The accompanying notes are an integral part of the financial statements.

## Passport Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Passport Canada Revolving Fund (the “Fund”) was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. For the period commencing April 1, 2010 and ending March 31, 2011, the Fund received a lapsing authority from Parliament in the amount of \$85,000,000 for the purposes of the ePassport project and operations.

#### 2. Significant accounting policies

##### (a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 4 of the Treasury Board of Canada *Policy on Special Revenue Spending Authorities* and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- employee's vacation pay and termination benefits liabilities are based on management's estimate of the liabilities rather than based on actuarial valuations;
- revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and,
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

##### (b) Revenue recognition

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

##### (c) Inventory

Inventories of materials and supplies which are carried at the lower of cost using the average cost and the net realizable value.

##### (d) Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives, as follows:

<u>Category</u>	<u>Estimated useful life</u>
Capital projects	Once in service
Leasehold improvements	Lease term
Furniture	10 years
Vehicles	5 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

The capital projects category includes assets under construction which are not yet amortized. Leasehold improvements are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

##### (e) Employee termination benefits

Employees of Passport Canada are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

With respect to the Program and Administrative Services group's collective agreement signed March 1<sup>st</sup>, 2011, employees, on June 22, 2011, shall be entitled to a severance payment at their discretion. Therefore the Employee termination benefits' liability for these employees, \$17,817,218 has been reclassified in the current portion of the Employee termination benefits.

## Passport Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

#### (f) Pension plan

Employees of the Fund are covered by the Public Service Retirement Pension Plan (the "Plan") administered by the Government of Canada. Under present legislation, contributions made by the Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of the Fund and are charged to operations on a current basis. The Fund is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

#### (g) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

#### (h) Financial instruments

The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and employee termination benefits. The carrying values of these financial instruments approximate their fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

#### 3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of the year	Disposals			Balance end of the year
		Acqui- sitions	transfers and adjustments	(in thousands of dollars)	
<b>Technology</b>					
Enhancement					
Plan Project .....	33,877				33,877
Capital projects .....	17,323	6,747	(7,183)		16,887
Leasehold Improvements ..	93,317	97			93,414
Furniture .....	84				84
EDP equipment .....	27,850	1,403	7,183		36,436
Vehicles .....	41				41
Other machines and equipment .....	1,866	35			1,901
	174,358	8,282			182,640

Accumulated amortization	Balance, beginning of the year	Balance, end of the year			Net book value
		Amorti- zation		(in thousands of dollars)	
<b>Technology</b>					
Enhancement					
Plan Project .....	33,877				33,877
Capital projects .....					16,887
Leasehold Improvements ..	70,416	3,659	74,075		19,339
Furniture .....	80	1	81		3
EDP equipment .....	16,660	6,392	23,052		13,384
Vehicles .....	12	8	20		21
Other machines and equipment .....	1,166	319	1,485		416
	122,211	10,379	132,590		50,050

The capital projects category includes assets under construction which are not yet amortized.

#### 4. Net assets

	2011	2010
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority .....	(33,594)	(58,366)
Accumulated surplus .....	(19,554)	1,591
Contributed capital .....	80,474	80,474
	27,326	23,699

Accumulated net charge against the Fund's authority:

Accumulated net charge against the Fund's authority is the cash position of the Fund, held by the Government on the Fund's behalf.

## Passport Canada Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund.

#### Contributed capital:

In the year, there were no additional capital contribution (2010—\$9,834,000) from Treasury Board to fund Passport Canada's capital projects.

#### 5. Commitments

Passport Canada rents office premises and other office equipment under long-term operating leases, which expire in 2020. Future minimum lease payments by year are approximately as follows:

	(in thousands of dollars)
2012 .....	47,783
2013 .....	20,856
2014 .....	14,526
2015 .....	9,581
2016 .....	8,317
2017 and thereafter.....	<u>14,322</u>
	<u>115,385</u>

#### 6. Related party transactions

Through common ownership, Passport Canada is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations, Passport Canada, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs division. These fees are not recorded as revenues in the Statement of Operations and Change in Net Assets. In 2011, the Fund collected and remitted to DFAIT \$86,042,905 (2010—\$95,055,600) in consular fees.

In December of 2008, Service Canada and Passport Canada signed a memorandum of understanding governing the cost of processing passport applications. Effective for all applications processed by Service Canada from June 2008 onwards, a fee of \$12.39 per application will be charged to Passport Canada. These fees are reported in the Professional and Special Services line item in the Statement of Operations and Change in Net Assets. In 2011, Service Canada charged Passport Canada a total of \$4,884,398 (2010—\$5,096,500) for application processing fees.

#### 7. Changes in current assets and liabilities

	2011	2010
(in thousands of dollars)		
<b>Assets</b>		
Accounts receivable — Government of Canada .....	(5,284)	757
Accounts receivable — Outside parties .....	38	626
Prepaid expenses .....	(117)	(161)
Inventories .....	(967)	2,210
<b>Accounts payable and accrued liabilities</b>		
Government of Canada .....	(1,547)	(585)
Outside parties — Accounts payable .....	(664)	(4,313)
Outside parties — Vacation pay .....	258	299
Outside parties — Contractors' holdbacks .....	214	125
Deferred revenues .....	(20)	(22)
Employee termination benefits .....	17,843	48
	<u>9,754</u>	<u>(1,016)</u>

## Real Property Disposition Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by

the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
Chief Financial Officer,  
Public Works and Government Services Canada

May 27, 2011

JOHN MCBAIN  
Assistant Deputy Minister,  
Real Property Branch  
Public Works and Government Services Canada

May 25, 2011

### STATEMENT OF AUTHORITY PROVIDED (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results .....	9,024	5,916	9,810	5,212
Items not requiring use of funds .....		(3)		
Operating source of funds .....	9,024	5,913	9,810	5,212
Items requiring use of funds .....				
Net other assets and liabilities .....		613		(214)
Authority provided .....	9,024	6,526	9,810	4,998

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Accumulated net charge against the Fund's authority, before reduction of the accumulated surplus <sup>(1)</sup> .....	7,774	6,660
Reduction of the accumulated surplus (Note 1) .....	(5,916)	(5,212)
Accumulated net charge against the Fund's authority, after reduction of the accumulated surplus <sup>(2)</sup> .....	1,858	1,448
PAYE charges against the appropriation account after March 31 .....	(716)	(747)
Amounts credited to the appropriation account after March 31 .....	313	144
Net authority provided, end of year .....	1,455	845
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward .....	6,455	5,845

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority, before reduction of the accumulated surplus.

<sup>(2)</sup> Debit balance in the accumulated net charge against the Fund's authority, after reduction of the accumulated surplus.

## Real Property Disposition Revolving Fund—Continued

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF AUDIT AND EVALUATION, PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Real Property Disposition Revolving Fund, which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 2011 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Disposition Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Real Property Disposition Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Disposition Revolving Fund and the Treasury Board of Canada.

The financial statements of the Real Property Disposition Revolving Fund for the year ended March 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on May 31, 2010.

Ernst & Young LLP  
Chartered Accountants  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

## Real Property Disposition Revolving Fund—Continued

### STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2011	2010		2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	144		Government of Canada.....	2	4
Outside parties .....	316		Deposits on disposals .....	714	743
Work in process (Note 3) .....	3,542	4,155		716	747
			NET ASSETS (Note 4) .....	3,142	3,552
	3,858	4,299		3,858	4,299

The accompanying notes are an integral part of the financial statements.

## Real Property Disposition Revolving Fund—Continued

### STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Revenues .....	8,525	7,833
Operating expenses		
Gross Disbursements .....	1,827	1,900
Cost reimbursed on closed projects .....	(70)	(144)
Net Disbursements .....	1,757	1,756
Fees .....	852	865
	<hr/>	<hr/>
Net results .....	2,609	2,621
Net assets, beginning of year .....	5,916	5,212
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1) .....	3,552	4,414
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(5,916)	(5,212)
Net assets, end of year .....	3,142	3,552

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Operating activities		
Net results .....	5,916	5,212
Changes in working capital (Note 5) .....	410	862
Net financial resources provided by operating activities .....	6,326	6,074
Financing activity		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1) .....	(5,916)	(5,212)
Net financial resources used by financing activity .....	(5,916)	(5,212)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	410	862
Accumulated net charge against the Fund's authority account, beginning of year .....	1,448	586
Accumulated net charge against the Fund's authority account, end of year .....	1,858	1,448

The accompanying notes are an integral part of the financial statements.

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Disposition Revolving Fund ("the Fund") provides, on a cost recovery basis, routine disposals of real property assets no longer required in order to generate revenue for the Crown. The Fund was established in 1996 under Section 5.1 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, the total of which is not to exceed \$5,000,000 at any time.

All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. In accordance with the terms and conditions approved by Treasury Board, any year end accumulated surplus in the Fund in excess of \$5,000,000 is credited to the accumulated net charge against the Fund's authority (ANCAFA). The amount transferred from the accumulated surplus in 2010-2011 was \$5,915,957 (2009-2010: \$5,212,288).

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

## Real Property Disposition Revolving Fund—*Concluded*

### NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

#### (c) Revenues

Revenues are recognized at the transfer of title to the purchaser, provided that final collection is reasonably assured. Generally, the transfer of the title and the final collection occur concurrently.

#### (d) Cost reimbursement arrangement

The Fund enters into cost reimbursement arrangements with client departments who are using its services for disposition of their properties. In these arrangements, the client department reimburses the Fund for a portion of the disbursements that have been incurred. In accordance to Section 39 of the FAA, these reimbursements are credited to the Fund's authority against which the related expenditure was charged, provided the amount is received in the same fiscal year as the related expenditure.

#### (e) Work in process

Work in process includes labour and disbursements as direct costs, as well as recovered costs incurred for sales or transfers of properties not yet finalized at the fiscal year-end.

#### (f) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at the fiscal year-end.

### 3. Work in process

	2011	2010
	(in thousands of dollars)	
Work in process, beginning of year .....	4,155	3,941
Costs expensed on closed projects .....	(1,249)	(1,248)
Costs incurred on active projects .....	1,689	1,606
Costs reimbursed on active projects .....	(1,053)	(144)
Work in process, end of year .....	<u>3,542</u>	<u>4,155</u>

#### 4. Net assets

The accumulated surplus is the accumulation of each fiscal year's surpluses since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2011	2010
	(in thousands of dollars)	
Accumulated surplus, beginning of year .....	5,000	5,000
Net results .....	5,916	5,212
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority (Note 1) .....	(5,916)	(5,212)
Accumulated surplus, end of year .....	5,000	5,000
Accumulated net charge against the Fund's authority account, end of year .....	(1,858)	(1,448)
Net assets, end of year .....	<u>3,142</u>	<u>3,552</u>

#### 5. Changes in working capital

	2011	2010	Changes
	(in thousands of dollars)		
Current assets .....	3,858	4,299	441
Current liabilities .....	716	747	(31)
			410

#### 6. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

## Real Property Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial

statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Provided and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement Authority Provided and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
*Chief Financial Officer,*  
*Public Works and Government Services Canada*

May 27, 2011

JOHN MCBAIN  
*Assistant Deputy Minister,*  
*Real Property Branch*  
*Public Works and Government Services Canada*

May 25, 2011

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results.....	(10,000)	7,517	(10,000)	18,995
Items not requiring use of funds		243		(212)
Operating source (use) of funds .....	(10,000)	7,760	(10,000)	18,783
Items requiring use of funds				
Net other assets and liabilities .....		(1,066)		(750)
Authority provided (used)....	(10,000)	6,694	(10,000)	18,033

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	174,303	143,566
PAYE charges against the appropriation account after March 31 .....	(368,009)	(343,144)
Amounts credited to the appropriation account after March 31 .....	222,163	221,341
Net authority provided, end of year.....	28,457	21,763
Authority limit (Note 1).....	300,000	300,000
Unused authority carried forward .....	328,457	321,763

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

## Real Property Services Revolving Fund— Continued

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Real Property Services Revolving Fund which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 2011 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Real Property Services Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditor's report is intended solely for the information and use of the Real Property Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Real Property Services Revolving Fund and the Treasury Board of Canada.

The financial statements of the Real Property Services Revolving Fund for the year ended March 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on May 31, 2010.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

## Real Property Services Revolving Fund— Continued

### STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2011	2010		2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
<b>Current</b>			<b>Current</b>		
Cash in transit .....	210	411	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	10,147	22,723
Government of Canada .....	222,163	240,348	Outside parties .....	345,060	317,790
Outside parties .....	17,103	13,186	Vacation pay and compensatory leave .....	11,186	11,304
Other assets (Note 3) .....	19,385	13,546	Other liabilities (Note 4) .....	1,720	2,640
	<u>258,861</u>	<u>267,491</u>			
Contractual obligations (note 6).					
Contingent liabilities (note 7).					
The accompanying notes are an integral part of the financial statements.					

## Real Property Services Revolving Fund— Continued

### STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Gross revenues (Note 8).....	1,757,986	1,606,568
Recoverable disbursements made on behalf of clients.....	1,364,512	1,217,696
Net revenues .....	<u>393,474</u>	<u>388,872</u>
Operating expenses		
Salaries and employee benefits .....	230,973	220,624
Employee termination benefits.....	5,388	6,159
Real Property indirect activities.....	82,418	80,241
Corporate and administrative services .....	49,701	48,219
Occupancy costs .....	15,289	14,676
Professional and special services.....	95	131
Bad debts .....	(38)	(117)
Other expenses.....	2,131	(56)
	<u>385,957</u>	<u>369,877</u>
Net results .....	<u>7,517</u>	<u>18,995</u>
Net liabilities, beginning of year.....	(130,776)	(91,986)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year.....	(30,737)	(57,785)
Net liabilities, end of year .....	<u>(153,996)</u>	<u>(130,776)</u>

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Operating activities		
Net results .....	7,517	18,995
Item not affecting use of cash		
Provision for employee termination benefits .....	5,388	6,159
	<u>12,905</u>	<u>25,154</u>
Changes in working capital (Note 9).....	22,286	36,536
Payments on provision for employee termination benefits .....	(4,454)	(3,905)
	<u>30,737</u>	<u>57,785</u>
Net financial resources provided by operating activities and change in accumulated net charge against the Fund's authority account, during the year .....	<u>143,566</u>	<u>85,781</u>
Accumulated net charge against the Fund's authority account, beginning of year .....	<u>143,566</u>	<u>85,781</u>
Accumulated net charge against the Fund's authority account, end of year .....	<u>174,303</u>	<u>143,566</u>

The accompanying notes are an integral part of the financial statements.

## Real Property Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Services Revolving Fund ("the Fund") provides, on a fee-for-service basis, optional real property services to other custodian departments and to other departments and agencies requesting services over and above those provided under the Federal Accommodation and Holdings Service Line program. More specifically, the Fund looks after architectural and engineering activities, property management, holdings and divestitures, and support services. The Fund was first established in 1980 as the Public Works Revolving Fund. Since that time its name has changed several times, to the Architectural, Engineering and Realty Services Revolving Fund in 1985, and to its current name in April 1996. The legislative authority for the Fund is Section 5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits. The continuing non-lapsing authority was not to exceed \$150,000,000 at any time up to March 31, 2009. Effective from April 1, 2009 up to March 31, 2011, the amount of continuing non-lapsing authority is increased to \$300,000,000 to accommodate for increased payments as a result of the Minister of Finance's 2009 Budget announcement of the Investments in Federal Infrastructure Projects initiative.

For 2010-2011, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$10,000,000 to temporarily fund transitory cash elements at year-end (2009-2010: \$10,000,000). The Fund did not use any of this authority in 2010-2011, the same with 2009-2010.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management's estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires

management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant item where estimates are used is the liability for employee termination benefits. Actual results could significantly differ from these estimates. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Revenues earned on professional and technical services performed and revenues to recover disbursements made on behalf of government departments, and agencies and outside parties are recognized as costs are incurred by the Fund.

##### (d) Expenses

Expenses for Real Property indirect activities, corporate and administrative services, and occupancy costs are based on the budgeted direct service delivery personnel costs as determined in the budget exercise for the Professional and Technical Services program as well as for the Federal Accommodation (FA) and Federal Holdings (FH) programs of Public Works and Government Services Canada. In the case of service delivery to the FA & FH programs, charges are adjusted to reflect the actual volume of service delivery achieved at year end.

##### (e) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### (f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

## Real Property Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

#### (g) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in the Fund's financial statements.

#### 3. Other assets

	2011	2010
	(in thousands of dollars)	
Goods and Services Tax refundable advances.....	19,348	13,529
Employee advances.....	7	7
Prepaid expenses.....	30	10
	<u>19,385</u>	<u>13,546</u>

#### 4. Other liabilities

	2011	2010
	(in thousands of dollars)	
Contractors' security deposits .....	1,712	2,642
Garnished salaries.....	8	(2)
	<u>1,720</u>	<u>2,640</u>

#### 5. Net liabilities

The accumulated surplus (deficit) is the accumulation of each fiscal year's surpluses and deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2011	2010
	(in thousands of dollars)	
Accumulated surplus (deficit), beginning of year	12,790	(6,205)
Net results .....	7,517	18,995
Accumulated surplus, end of year .....	<u>20,307</u>	<u>12,790</u>
Accumulated net charge against the Fund's authority account, end of year .....	(174,303)	(143,566)
Net liabilities, end of year .....	<u>(153,996)</u>	<u>(130,776)</u>

#### 6. Contractual obligations

The Fund is engaged in contractual obligations for property services. Estimated future payments are as follows:

(in thousands of dollars)

Year ending March 31,	
2012.....	376,073
2013.....	42,869
2014.....	14,299
2015.....	7,273
2016 and thereafter .....	<u>16,249</u>
	<u>456,762</u>

#### 7. Contingent liabilities

Multiple claims have been made against the Fund in the normal course of operations. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the Fund's financial statements.

#### 8. Gross revenues

	2011	2010
	(in thousands of dollars)	
Recoverable disbursements made on behalf of clients .....	1,365,731	1,217,344
Labour .....	97,976	94,814
Project fees .....	74,368	79,314
Payroll recoveries .....	219,433	214,570
Other revenues .....	478	526
	<u>1,757,986</u>	<u>1,606,568</u>

**Real Property Services Revolving Fund—**  
*Concluded*

**NOTES TO THE FINANCIAL STATEMENTS—**  
*Concluded*

9. Changes in working capital

	2011	2010	Changes
(in thousands of dollars)			
Current assets.....	258,861	267,491	8,630
Current liabilities.....	368,113	354,457	13,656
			<hr/> 22,286

10. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

11. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

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## Telecommunications and Informatics Common Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
*Chief Financial Officer,  
Finance Branch  
Public Works and Government Services Canada*

May 27, 2011

MAURICE CHÉNIER  
*Chief Executive Officer,  
Information Technology Services Branch  
Public Works and Government Services Canada*

May 26, 2011

### STATEMENT OF AUTHORITY PROVIDED (USED) (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011		2010	
	Estimates	Actual	Estimates	Actual
Net results.....	(8,683)	930	(8,139)	1,891
Items not requiring use of funds .....	6,117	3,728	3,463	6,455
Operating source (use) of funds .....	(2,566)	4,658	(4,676)	8,346
Items requiring use of funds				
Net capital acquisitions ....	(1,334)	(5,228)	(2,770)	(2,109)
Net other assets and liabilities .....	(1,800)	(520)	(1,644)	(437)
Authority provided (used)....	(5,700)	(1,090)	(9,090)	5,800

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS MARCH 31 (in thousands of dollars)

	2011	2010
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	19,813	4,721
PAYE charges against the appropriation account after March 31 .....	(21,602)	(19,365)
Amounts credited to the appropriation account after March 31 .....	23,806	37,751
Net authority provided, end of year.....	22,017	23,107
Authority limit (Note 1) .....	40,000	40,000
Unused authority carried forward .....	62,017	63,107

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

## Telecommunications and Informatics Common Services Revolving Fund— *Continued*

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER,  
OFFICE OF AUDIT AND EVALUATION  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Telecommunications and Informatics Common Services Revolving Fund, which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2011 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Telecommunications and Informatics Common Services Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditors' report is intended solely for the information and use of the Telecommunications and Informatics Common Services Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Telecommunications and Informatics Common Services Revolving Fund and the Treasury Board of Canada.

The financial statements of the Telecommunications and Informatics Common Services Revolving Fund for the year ended March 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on May 31, 2010.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

**Telecommunications and Informatics  
Common Services Revolving Fund—  
Continued**

**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31  
(in thousands of dollars)**

	2011	2010		2011	2010
<b>ASSETS</b>					
<b>Current</b>					
Cash in transit .....	5	5			
Accounts receivable					
Government of Canada.....	23,806	27,795			
Outside parties.....	2,739	294			
Other assets (Note 3).....	2,817	1,139			
	29,367	29,233			
<b>Long-term</b>					
Capital assets (Note 4) .....	10,306	10,155			
	39,673	39,388			
<b>LIABILITIES AND NET ASSETS (LIABILITIES)</b>					
<b>Current</b>					
Accounts payable and accrued liabilities					
Government of Canada.....			1,967	2,280	
Outside parties.....			31,484	17,082	
Vacation pay and compensatory leave.....			1,903	1,877	
Other liabilities (Note 5).....			2	3	
			35,356	21,242	
<b>Long-term</b>					
Allowance for employee termination benefits .....			8,362	8,029	
			43,718	29,271	
<b>NET ASSETS (LIABILITIES) (Note 6)</b> .....			<b>(4,045)</b>	<b>10,117</b>	
			39,673	39,388	

Contractual obligations (Note 7).

The accompanying notes are an integral part of the financial statements.

**Telecommunications and Informatics  
Common Services Revolving Fund—  
Continued**

**STATEMENT OF OPERATIONS AND NET  
ASSETS (LIABILITIES) FOR THE YEAR ENDED  
MARCH 31**  
(in thousands of dollars)

	2011	2010
Revenues (Note 8).....	269,102	260,870
Cost of sales.....	<u>180,010</u>	<u>182,954</u>
Gross margin .....	<u>89,092</u>	<u>77,916</u>
Operating expenses		
Salaries and employee benefits .....	39,027	34,041
Employee termination benefits.....	806	1,863
Professional and special services.....	33,799	26,636
Amortization .....	5,077	5,083
Utilities, materials and supplies.....	4,544	2,357
Purchased repairs and maintenance.....	2,259	1,985
Corporate and administrative services.....	2,185	2,413
Transportation and telecommunications.....	1,020	896
Occupancy costs .....	836	816
Interest on draw down.....	2	59
Other expenses.....	<u>(1,393)</u>	<u>(124)</u>
	<u>88,162</u>	<u>76,025</u>
Net results .....	930	1,891
Net assets (liabilities), beginning of year .....	10,117	(3,215)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year.....	<u>(15,092)</u>	<u>11,441</u>
Net assets (liabilities), end of year .....	<u>(4,045)</u>	<u>10,117</u>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2011	2010
Operating activities		
Net results .....	930	1,891
Items not affecting use of cash		
Amortization .....	5,077	5,083
Provision for employee termination benefits .....	806	1,863
	6,813	8,837
Changes in working capital (Note 9).....	13,980	(11,132)
Payments on provision for employee termination benefits .....	<u>(473)</u>	<u>(411)</u>
Net financial resources provided (used) by operating activities.....	<u>20,320</u>	<u>(2,706)</u>
Investing activities		
Capital assets—acquisitions.....	<u>(5,228)</u>	<u>(2,109)</u>
Capital assets—transfers from the Appropriation ..		(6,626)
Net financial resources used by investing activities .....	<u>(5,228)</u>	<u>(8,735)</u>
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year.....	15,092	(11,441)
Accumulated net charge against the Fund's authority account, beginning of year .....	4,721	16,162
Accumulated net charge against the Fund's authority account, end of year .....	19,813	4,721

The accompanying notes are an integral part of the financial statements.

## Telecommunications and Informatics Common Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Telecommunications and Informatics Common Services Revolving Fund ("the Fund") provides network and infrastructure services, voice telecommunication services, satellite services, information technology security services and managed services. The Fund was established in 1963 as the Government Telecommunications Agency Revolving Fund. Since that time it has changed names several times, to Government Telecommunications and Informatics Services Revolving Fund in 1994 and to its current name in 2002-2003. The legislative authority for the Fund is Section 5.2 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$40,000,000 at any time.

For 2010-2011, the Fund received authorization from Treasury Board to access its unused authority for a total amount of up to \$5,700,000 to allow sustained funding of its investment program (2009-2010: \$9,090,040). The actual amount used by the Fund in 2010-2011 was \$1,089,755 (2009-2010: nil).

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management's estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant items where estimates are used are the liability for employee termination benefits and the useful life of capital assets. Actual results could significantly differ from these estimates.

Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenue

Revenues earned on telecommunications and informatics services are recognized as costs are incurred by the Fund. Revenues earned on goods purchased from telecom suppliers on behalf of customers are recognized when the goods are delivered to other government departments or outside parties. Identification, authentication and authorization service revenues earned for Internal Credential Management (ICM) are recognized based on the services provided in the year.

##### (d) Capital assets

All capital assets having an initial cost of \$10,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of each asset as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Informatics hardware	3 to 10 years
Informatics software	3 to 5 years

##### (e) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

## Telecommunications and Informatics Common Services Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS— *Continued*

#### (f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

#### (g) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in the Fund's financial statements.

#### (h) Interest on drawdown

Interest is charged to the Fund at a rate set by the Department of Finance and is calculated monthly on the credit balance of the accumulated net charge against the Fund's authority account.

#### 3. Other assets

	2011	2010
	(in thousands of dollars)	

Goods and Services Tax refundable advances.....	2,386	770
Prepaid expenses.....	431	369
	<u>2,817</u>	<u>1,139</u>

#### 4. Capital assets

Capital assets	Balance beginning of year	Transfers from the appropriation	Acquisitions	Write-offs	Balance end of year
	(in thousands of dollars)				
Machinery and equipment .....	49			110	159
Informatics hardware .....	36,762	4,584	4,715	(39)	46,022
Informatics software .....	660	1,182	403		2,245
	<u>37,471</u>	<u>5,766</u>	<u>5,228</u>	<u>(39)</u>	<u>48,426</u>

Accumulated amortization	Balance beginning of year	Transfers from the appropriation	Current year amortization	Write-offs	Balance end of year
	(in thousands of dollars)				
Machinery and equipment .....	2		5		7
Informatics hardware .....	26,655	4,584	5,070	(39)	36,270
Informatics software .....	659	1,182	2		1,843
	<u>27,316</u>	<u>5,766</u>	<u>5,077</u>	<u>(39)</u>	<u>38,120</u>
Net.....	<u>10,155</u>				<u>10,306</u>

#### 5. Other liabilities

	2011	2010
	(in thousands of dollars)	
Garnished salaries.....	...	3
	<u>2</u>	<u>3</u>
	<u>2</u>	<u>3</u>

## Telecommunications and Informatics Common Services Revolving Fund— *Concluded*

### NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

#### 6. Net assets (liabilities)

The accumulated surplus is the accumulation of each fiscal year's surpluses, net of deficits, since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2011	2010
	(in thousands of dollars)	
Accumulated surplus, beginning		
of year .....	14,838	12,947
Net results .....	930	1,891
Accumulated surplus, end of year .....	<u>15,768</u>	<u>14,838</u>
Accumulated net charge against the Fund's authority account, end of year .....	<u>(19,813)</u>	<u>(4,721)</u>
Net assets (liabilities), end of year .....	<u>(4,045)</u>	<u>10,117</u>

#### 7. Contractual obligations

The Fund leases its premises under an occupancy instrument. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contracts with telecommunication suppliers. Estimated future payments are as follows:

(in thousands of dollars)

Year ending March 31,	
2012 .....	118,300
2013 .....	71,788
2014 .....	39,734
2015 .....	12,520
2016 and thereafter .....	<u>25,681</u>
	<u>268,023</u>

#### 8. Revenues

	2011	2010
	(in thousands of dollars)	
Data network infrastructure services .....	123,820	115,316
Government enterprise network management services .....	8,370	9,011
Voice network services .....	60,263	52,692
Identification, authentication and authorization services .....	58,853	65,322
Perimeter defence services .....	7,145	8,543
Secure communication services .....	3,352	4,167
Other revenues .....	7,300	5,819
	<u>269,103</u>	<u>260,870</u>

#### 9. Changes in working capital

	2011	2010	Changes
	(in thousands of dollars)		
Current assets .....	29,367	29,233	(134)
Current liabilities .....	35,356	21,242	14,114
			<u>13,980</u>

#### 10. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

## Translation Bureau Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements of the Receiver General for Canada. These financial statements were prepared in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial

statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

With the exception of the Statement of Authority Used and the Reconciliation of Unused Authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

ALEX LAKRONI  
*Chief Financial Officer,  
Finance Branch*  
*Public Works and Government Services Canada*

May 27, 2011

DONNA ACHIMOV  
*Chief Executive Officer,  
Translation Bureau*  
*Public Works and Government Services Canada*

May 26, 2011

### STATEMENT OF AUTHORITY USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

		2011		
	Estimates	Actual	Estimates	Actual
Net results .....	(4,276)	(512)	(4,717)	(3,628)
Items not requiring use of funds .....	1,506	1,998	3,013	5,960
Operating source (use) of funds .....	(2,770)	1,486	(1,704)	2,332
Items requiring use of funds				
Net capital acquisitions .....	(1,100)	(1,537)	(3,358)	(2,866)
Net other assets and liabilities .....		(306)		(552)
Authority used .....	(3,870)	(357)	(5,062)	(1,086)

### RECONCILIATION OF UNUSED AUTHORITY (UNAUDITED) AS AT MARCH 31 (in thousands of dollars)

	2011	2010
Accumulated net charge against the Fund's authority <sup>(1)</sup> .....	15,338	17,252
PAYE charges against the appropriation account after March 31 .....	(10,580)	(15,128)
Amounts credited to the appropriation account after March 31 .....	12,231	14,217
Allocation from the Treasury Board for Employee Termination Benefits (Note 4) .....	256	1,005
Net authority provided, end of year .....	17,245	17,346
Authority limit (Note 1) .....	10,000	10,000
Unused authority carried forward .....	27,245	27,346

<sup>(1)</sup> Debit balance in the accumulated net charge against the Fund's authority.

## Translation Bureau Revolving Fund— Continued

### INDEPENDENT AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the accompanying financial statements of the Translation Bureau Revolving Fund, which comprise the statement of financial position as at March 31, 2011, and the statements of operations and net liabilities, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Translation Bureau Revolving Fund as at March 31, 2011 and the results of its operations and net liabilities and its cash flow for the year then ended in accordance with section 6.4 of the Treasury Board of Canada's accounting policy on special revenue spending authorities.

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Translation Bureau Revolving Fund to comply with the financial reporting provisions of the Treasury Board of Canada referred to above. As a result, the financial statements may not be suitable for another purpose. Our auditor's report is intended solely for the information and use of the Translation Bureau Revolving Fund and the Treasury Board of Canada and should not be used by parties other than the Translation Bureau Revolving Fund and the Treasury Board of Canada.

The financial statements of the Translation Bureau Revolving Fund for the year ended March 31, 2010 were audited by another auditor who expressed an unmodified opinion on those statements on May 31, 2010.

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2011

**Translation Bureau Revolving Fund—**  
*Continued*

**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31**  
(in thousands of dollars)

	2011	2010		2011	2010
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit . . . . .	26	113	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada . . . . .	3,056	4,984
Government of Canada . . . . .	12,231	11,051	Outside parties . . . . .	10,781	10,139
Outside parties . . . . .	866	765	Vacation pay and compensatory leave . . . . .	4,644	4,883
Other assets (Note 3) . . . . .	575	366	Other liabilities (Note 6) . . . . .	27	5
Deferred employee termination benefits—current portion (Note 4) . . . . .	256	1,005		18,508	20,011
	13,954	13,300			
Long-term			Long-term		
Deferred employee termination benefits (Note 4) . . . . .		850	Allowance for employee termination benefits . . . . .	24,606	25,361
Capital assets (Note 5) . . . . .	8,421	9,081		43,114	45,372
	8,421	9,931	NET LIABILITIES (Note 7) . . . . .	(20,739)	(22,141)
	22,375	23,231		22,375	23,231

Contractual obligations (note 8).

The accompanying notes are an integral part of the financial statements.

## Translation Bureau Revolving Fund— Continued

### STATEMENT OF OPERATIONS AND NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
Revenues (Note 9) . . . . .	214,950	215,970
 Operating expenses		
Salaries and employee benefits . . . . .	133,524	131,184
Employee termination benefits . . . . .	2,323	2,004
Professional and special services . . . . .	49,774	52,081
Corporate and administrative services . . . . .	11,391	11,344
Occupancy costs . . . . .	10,148	9,779
Transportation and telecommunications . . . . .	2,484	2,861
Amortization . . . . .	2,197	1,842
Utilities, materials and supplies . . . . .	1,403	2,529
Purchased repairs and maintenance . . . . .	1,062	1,465
Information . . . . .	206	184
Rentals . . . . .	123	141
Other expenses . . . . .	233	184
Write-down of deferred employee termination benefits (Note 4) . . . . .	594	4,000
	 215,462	 219,598
Net results . . . . .	(512)	(3,628)
Net liabilities, beginning of year . . . . .	(22,141)	(26,961)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	1,914	8,448
Net liabilities, end of year . . . . .	(20,739)	(22,141)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2011	2010
 Operating activities		
Net results . . . . .	(512)	(3,628)
Items not affecting use of cash		
Amortization . . . . .	2,197	1,842
Write-down of deferred employee termination benefits . . . . .	594	4,000
Provision for employee termination benefits . . . . .	2,323	2,004
	 4,602	 4,218
Changes in working capital (Note 10) . . . . .	(2,906)	(8,975)
Receipts on deferred employee termination benefits . . . . .	1,005	1,415
Payments on provision for employee termination benefits . . . . .	(3,078)	(2,240)
	 (377)	 (5,582)
Net financial resources used by operating activities . . . . .		
Capital assets—acquisitions . . . . .	(1,537)	(2,866)
Net financial resources used by investing activity . . . . .	(1,537)	(2,866)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(1,914)	(8,448)
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	17,252	25,700
Accumulated net charge against the Fund's authority account, end of year . . . . .	15,338	17,252

The accompanying notes are an integral part of the financial statements.

## Translation Bureau Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Translation Bureau Revolving Fund (“the Fund”) is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a Revolving Fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time.

For 2010-2011, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$3,870,000 to allow sustained funding of its investment program (2009-2010: \$5,062,000). The actual amount used by the Fund in 2010-2011 was \$357,467 (2009-2010: \$1,086,358).

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board and the reporting requirements of the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because:

- the deferred employee termination benefits are based on management’s estimate of this asset rather than based on actuarial valuations; and,
- the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. The most significant items where estimates are used are the deferred employee termination

benefits, the liability for employee termination benefits and the useful life of capital assets. Actual results could significantly differ from these estimates. Management’s estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

##### (b) Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

##### (c) Revenues

Revenues from translation services performed by the Fund for other government departments and agencies and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenues from the Parliamentary Vote for translation services and revenues for interpretation services are recognized as costs are incurred by the Fund.

##### (d) Capital assets

All capital assets having an initial cost of \$10,000 or more are recorded at their acquisition cost, except leasehold improvements which are recorded at an initial cost of \$25,000 or more. Amortization of capital assets is done on a straight-line basis over the estimated useful life of each asset as follows:

Category	Estimated useful life
Machinery and equipment	3 to 15 years
Informatics hardware	3 to 10 years
Informatics software	3 to 5 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement
Assets under construction	Once in service, in accordance with asset class

##### (e) Pension plan

Employees of the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada’s portion of the pension cost is included in the employee benefits charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

## Translation Bureau Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

#### (f) Employee termination benefits, vacation pay and time-off in lieu

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

Deferred employee termination benefits represent amounts recoverable from the Treasury Board for termination benefits paid to employees. The account is drawn down as termination benefits are paid by the Fund to the related employees and become recoverable from Treasury Board.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

#### (g) Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amounts have been recorded in the Fund's financial statements.

#### 3. Other assets

	2011	2010
	(in thousands of dollars)	
Goods and Services Tax refundable advances.....	321	256
Prepaid expenses .....	254	110
	<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>
	575	366

#### 4. Deferred employee termination benefits

In 1996, when employees of the Parliamentary, Conference Interpretation and Terminology Sectors were transferred to the Fund, Treasury Board agreed to consider, on an annual basis, substantiated applications for the reimbursement of termination benefits that accrued to employees prior to April 1, 1996 for a period of 15 years. Effective April 1, 2011, Treasury Board ceased considering requests for funding, as this 15 years period

ended. The Fund has written down the Deferred Employee Termination Benefits balance to account for the amount that is not recoverable from Treasury Board as at March 31, 2011. The write-down was for an amount of \$594,168 in 2010-2011 (2009-2010: \$3,999,377).

Employee Termination Benefits Allocation from Treasury Board for 2010-2011 is for an amount of \$256,263 (2009-2010: \$1,004,737).

#### 5. Capital assets

Capital assets	Balance beginning of year	Transfers	Acquisitions	Balance end of year
	(in thousands of dollars)			
Machinery and equipment .....	114			114
Informatics hardware.....	2,117		75	2,192
Informatics software .....	18,092	14	319	18,425
Leasehold improvements..	6,987		52	7,039
Assets under construction .	14	(14)	1,091	1,091
	<hr/>	<hr/>	<hr/>	<hr/>
	27,324		1,537	28,861

Accumulated amortization	Balance beginning of year	Transfers	Current year amortization	Balance end of year
	(in thousands of dollars)			
Machinery and equipment .....	89		10	99
Informatics hardware.....	1,784		126	1,910
Informatics software .....	12,327		1,637	13,964
Leasehold improvements..	4,043		424	4,467
	<hr/>	<hr/>	<hr/>	<hr/>
	18,243		2,197	20,440
Net .....	9,081			8,421

#### 6. Other liabilities

	2011	2010
	(in thousands of dollars)	
Provision for unsigned collective agreements.....	14	
Francophone Summit .....	12	5
Garnished salaries .....	1	
	<hr/>	<hr/>
Net .....	27	5

## Translation Bureau Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 7. Net liabilities

The accumulated deficit is the accumulation of each fiscal year's surpluses and deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2011	2010
	(in thousands of dollars)	
Accumulated deficit, beginning of year.....	(4,889)	(1,261)
Net results.....	(512)	(3,628)
Accumulated deficit, end of year.....	(5,401)	(4,889)
Accumulated net charge against the Fund's authority account, end of year.....	(15,338)	(17,252)
Net liabilities, end of year.....	<u>(20,739)</u>	<u>(22,141)</u>

#### 8. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contractual obligations for translation, interpretation, informatics and other services. Estimated future payments are as follows:

(in thousands of dollars)

Year ending March 31,	
2012.....	13,058
2013.....	9,663
2014.....	7,587
2015.....	4,796
2016 and thereafter.....	<u>7,778</u>
	<u>42,882</u>

#### 9. Revenues

	2011	2010
	(in thousands of dollars)	
Translation services .....	170,917	172,344
Recovery of overhead from the Special Purpose Allotment .....	8,230	7,575
Terminology, Interpretation and Contributions program management.....	35,700	35,743
Other.....	103	308
	<u>214,950</u>	<u>215,970</u>

#### 10. Changes in working capital

	2011	2010	Changes
	(in thousands of dollars)		
Current assets .....	13,954	13,300	(654)
Less: Deferred employee termination benefits— current portion .....	(256)	(1,005)	(749)
	<u>13,698</u>	<u>12,295</u>	<u>(1,403)</u>
Current liabilities .....	18,508	20,011	(1,503)
			<u>(2,906)</u>

#### 11. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year

#### 12. Related party transactions

Through common ownership, the Fund is related to all Government of Canada departments, agencies, and Crown corporations. The Fund enters into transactions with these entities in the normal course of business and on normal trade terms.

# SECTION 2

2010-2011

*PUBLIC ACCOUNTS OF CANADA*

## Supplementary Information Required by the *Financial Administration Act*

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## Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

### SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Agriculture and Agri-Food—	
Department .....	13,620,866
Canada Revenue Agency.....	1,710,279,921
Citizenship and Immigration—	
Department .....	150,209
Fisheries and Oceans—	
Department .....	143,400
Human Resources and Skills Development—	
Department .....	7,627,985
Justice—	
Department .....	5,143,990
Public Safety and Emergency Preparedness—	
Canada Border Services Agency .....	406,259,779
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
Public Safety and Emergency Preparedness—	
Canada Border Services Agency .....	145,171,816
Total.....	<u>2,288,397,966</u>

\* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 23 OF THE FAA</b>			
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
PC 2010-0482, April 22, 2010, order granting remission of debts, both accrued and pending, that are associated with interest on overpayments to participants under the Canadian Agricultural Income Stabilization Inventory Transition Initiative. This will harmonize the treatment of that interest with the treatment of similar interest under the related Canadian Agricultural Income Stabilization program, in which the affected producers also participate.....	147,461	PC 1990-2850, December 21, 1990, American Bases in Newfoundland Remission Order, 1990, grants a remission of excise taxes, excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services for use at or by personnel assigned to American bases in Newfoundland.....	22,299
PC 2010-0483, April 22, 2010, order granting remission of debts resulting from overpayments caused by an administrative error discovered in relation to the 2003 program year and affecting a subset of Saskatchewan participants under the Canadian Agricultural Income Stabilization Program and the Canadian Agricultural Income Stabilization Inventory Transition Initiative.....	13,473,405	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, grants a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.....	1,700,838,328
Total .....	<u>13,620,866</u>	PC 1992-1052, May 14, 1992, Indians and Bands on certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST/HST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves.....	2,900,996
<b>CANADA REVENUE AGENCY</b>			
PC 1976-1026, May 6, 1976, grants a remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , with respect to certain royalty provisions for the Syncrude Project.....	3,480	PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i> ) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.....	3,851,968
PC 1990-2848, December 21, 1990, Joint Canada-United States Government Projects Remission Order, grants a remission of excise taxes, excise duties, the goods and services tax (GST) and the harmonized sales tax (HST) on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services made to the Government of the United States or its authorized agent or a Government of Canada department or Crown corporation acting on behalf of the Government of the United States.....	3,855	PC 1994-0568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, grants a remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.....	67,383
		PC 1994-0585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.....	370,604

DETAILS OF REMISSES OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-1529, October 23, 1997, Indians and Bands on certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba). ....	1,090,488	PC 2010-0273, March 11, 2010, grants a remission of a portion of the tax paid or payable by Ginette Archambault under Part I of the <i>Income Tax Act</i> in the amounts of \$3,362.93 and \$2,729.75 for the 1999 and 2000 taxation years, respectively, and all interest paid or payable on that tax. ....	6,093
PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band. ....	16,211	PC 2010-0485, April 22, 2010, Pattison Sign Group, a Division of Jim Pattison Industries Ltd. Remission Order, remits an amount of \$71,711.43 representing provincial sales tax that was mistakenly remitted as GST. ....	71,711
PC 2003-0910, June 12, 2003, grants a remission of federal income tax and the GST to Indians and Indian bands on the campus of the Saskatchewan Indian Federated College. ....	296,464	PC 2010-0743, June 10, 2010, Euro Grading & Haulage Inc. Remission Order, remits the GST amount of \$18,243 assessed for the period of September 1, 2000 to August 31, 2003 which was not collectible. ....	28,453
PC 2003-0989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order (2003), grants a remission of federal income tax and GST paid or payable by Indians or Indian bands at Camp Ipperwash. ....	146,025	PC 2010-0780, June 17, 2010, Certain Recreational Camps Remission Order, remits GST/HST of \$319,354.50, plus related penalties and interest, with respect to recreational camp fees for the period of September 16, 1998 to December 18, 2006. ....	319,355
PC 2003-0990, June 18, 2003, Labrador Innu Settlements Remission Order, (2003), that provided for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the HST. ....	121,102	PC 2010-0781, June 17, 2010, Steven N. McMinn Remission Order, remits \$3,125.44 representing penalties and interest for the period of April 30, 1997 to December 31, 1999 with respect to an assessment issued under Part IX of the <i>Excise Tax Act</i> for the period ending December 31, 1996 due to illness in Mr. McMinn's family which distracted him from attending to his GST obligations. ....	3,125
PC 2009-1541, September 9, 2009, Order amending the Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, grants a remission of customs duties, excise duties, GST/HST and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel. ....	22,260	PC 2010-0976, August 4, 2010, Camp Segunakadeck Inc. Remission Order, remits GST of \$12,371.87 assessed in error, plus related penalties and interest, for the period of January 1, 2003 to December 31, 2004. ....	12,978
PC 2010-0002, January 13, 2010, Boris Shmorgun and Eduard Shmorgun Remission Order, remits the GST amount of \$31,150, plus related penalties and interest, representing tax payable under Part IX of the <i>Excise Tax Act</i> with respect to the purchase of a commercial building in March 1998. ....	34,436		

DETAILS OF REMISSES OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>CITIZENSHIP AND IMMIGRATION</b>			
<b>Department</b>			
PC 2006-0366, May 11, 2006, grants remission of the fee for acquisition of permanent resident status, which provides for the reimbursement of \$485 to those who paid the previous fee of \$975 to acquire permanent resident status on or after May 3, 2006.....	150,209		
<b>FISHERIES AND OCEANS</b>			
<b>Department</b>			
PC 2008-1671, September 5, 2008, remission of Canadian Coast Guard Marine Navigation Services Fees (MNSF) to commercial ships for marine transits in Canadian waters between locations situated north of 60° North latitude and those situated south of 60° North latitude.....	100,000		
PC 2009-0967, June 11, 2009, remission of the fees that are payable by Bluewater Ferry Inc. and Walpole-Algonac Ferry Line Ltd., which operate in the St. Clair River in Ontario, for icebreaking services provided by the Canadian Coast Guard in the period beginning on April 1, 2001 and ending on May 15, 2009, as well as a portion of the fees that are payable for those services in subsequent years.....	43,400		
Total .....	143,400		
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
<b>Department</b>			
PC 2010-0963, August 4, 2010, remission of Employment Insurance benefits paid or payable to Employment Insurance work-sharing claimants as a result of the increased working while on claim provisions under the Employment Insurance Regulations for the period beginning on December 11, 2005 and ending on December 4, 2010.....	7,627,985		
Total .....	1,710,279,921		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>JUSTICE</b>			
<b>Department</b>			
PC 1994-0269, February 16, 1994, amended Family Support Orders and Agreements Garnishment Regulations, made by Council PC 1988-0473 of March 17, 1988 to the effect that when her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at the time, is hereby remitted. ....	5,143,990	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.....	61,179,442
PC 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavouring materials having a spirit content, imported for blending in a distillery with spirits in bond.....		PC 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavouring materials having a spirit content, imported for blending in a distillery with spirits in bond.....	301,199,071
PC 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of foreign organizations.....		PC 1984-0867, March 15, 1984, remission of GST and excise taxes on goods imported for meetings in Canada of foreign organizations.....	224,458
PC 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media. ....	2	PC 1985-0277, January 31, 1985, remission of customs duties and GST on computer carrier media. ....	2
PC 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail. ....	6	PC 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail. ....	6
PC 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services. ....	253,439	PC 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services. ....	253,439
PC 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization. ....	282,083	PC 1987-1044, May 21, 1987, remission of GST and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization. ....	282,083
PC 1988-1203, June 17, 1988, remission of customs duties and GST on pasta. ....	34	PC 1988-1203, June 17, 1988, remission of customs duties and GST on pasta. ....	34
PC 1990-2848, December 21, 1990, remission of the customs duties, including the GST on goods for use in joint Canada-United States government projects. ....	6,326	PC 1990-2848, December 21, 1990, remission of the customs duties, including the GST on goods for use in joint Canada-United States government projects. ....	6,326
PC 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada. ....	33,398	PC 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada. ....	33,398
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government. ....	42,145,617	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government. ....	42,145,617
PC 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircrafts.....	16,821	PC 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircrafts.....	16,821

## DETAILS OF REMISSES OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Concluded

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada.....	158	PC 2001-2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel.....	173,423
Total .....	<u>406,259,779</u>	PC 2003-0415, March 27, 2003, remission of customs duties pursuant to the Costa Rica tariff on aggregate quantities of goods.....	69
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF		PC 2008-0815(A&B), May 1, 2008, remission of customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.....	742,176
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS		PC 2010-1163, September 23, 2010, remission of customs duties paid under the Ferry-Boats, Tankers and Cargo Vessels Remission Order, 2010. ....	132,996,701
Canada Border Services Agency		Total .....	<u>145,171,816</u>
PC 1995-0132, January 31, 1995, remission of GST and Excise tax on certain goods imported into Canada by scientific or exploratory expeditions.....	54,816		
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.....	54,299		
PC 1997-0830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts.....	4,085,921		
PC 1997-2054, December 29, 1997, remission of a portion of the customs duties to certain manufacturers on greige outerwear fabrics imported into Canada.....	5,310		
PC 1997-2055, December 29, 1997, remission of customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer.....	2,132		
PC 1997-2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer.....	1,376,913		
PC 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer.....	5,672,711		
PC 1998-1456, August 26, 1998, remission of customs duties on apparel, fabric, made-up goods and spun yarn imported from Mexico or the United States.....	7,345		

## Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waiver and remission) of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
  - (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.
  - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.
  - (c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.
- (iii) Governor in Council and Parliamentary authority—
  - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

Code

A	Write-off
B	Forgiveness
C	Remission
D	Waiver

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$		\$		\$	\$
<b>FINANCIAL ADMINISTRATION ACT—</b>										
<b>AGRICULTURE AND AGRI-FOOD</b>										
Department .....	A/C	629	15,747,139			*	10,074	13,620,866	10,703	29,368,005
Canadian Food Inspection Agency .....	A	61	198,959						61	198,959
Canadian Grain Commission— Canadian Grain Commission Revolving Fund .....	A	1	611						1	611
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>										
Department .....	A/D	127	22,107,499						127	22,107,499
<b>CANADA REVENUE AGENCY</b> .....	A	134,662	1,856,333,441						134,662	1,856,333,441
<b>CANADIAN HERITAGE</b>										
Department .....	A	4	366,301						4	366,301
Canadian Radio-television and Telecommunications Commission .....	A/D	39	200,394						39	200,394
National Film Board— National Film Board Revolving Fund .....	A	9	7,480						9	7,480
<b>CITIZENSHIP AND IMMIGRATION</b>										
Department .....	A/C	124	36,363			*	310	150,209	434	186,572
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b> .....	A	54	3,700,584						54	3,700,584
<b>ENVIRONMENT</b>										
Department .....	A/D	435	33,993						435	33,993
Parks Canada Agency .....	A/D	31	206,173						31	206,173
<b>FISHERIES AND OCEANS</b> .....	A/C/D	98	4,227			*	2	143,400	100	147,627
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>										
Department .....	A/D	65	817,463						65	817,463
Passport Canada Revolving Fund .....	A	10	972						10	972
Canadian International Development Agency .....	A/B	5	112,930			**	1	48,790,835	6	48,903,765
<b>HEALTH</b>										
Department .....	A	118	568,401						118	568,401
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>										
Department .....	A/C/D	7,781	76,934,771			*	21,650	7,627,985	29,431	84,562,756
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>										
Department .....	A	52	217,627						52	217,627
<b>INDUSTRY</b>										
Department .....	A/D	43	25,096,962						43	25,096,962
National Research Council of Canada ...	A	50	3,547,488						50	3,547,488
<b>JUSTICE</b>										
Department .....	C					*	64,620	5,143,990	64,620	5,143,990
Courts Administration Service .....	A	6	1,940						6	1,940
Supreme Court of Canada .....	A	1	315						1	315

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Code <sup>(1)</sup>	Number	Amount	Ministerial approval	Treasury Board approval	Governor in Council and Parliamentary authority			Total
						Vote number or Act	Number	Amount	
			\$		\$		\$	\$	\$
<b>NATIONAL DEFENCE</b>									
Department.....	A	199	284,418						199 284,418
<b>NATURAL RESOURCES</b>									
Department.....	A/D	800	555,137						800 555,137
<b>PRIVY COUNCIL</b>									
Department.....	A	20	41,877						20 41,877
Chief Electoral Officer .....	A	25	8,819						25 8,819
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>									
Canada Border Services									
Agency .....	A/D	815	52,315,034						815 52,315,034
Canadian Security Intelligence Service .....	D	23	153						23 153
Correctional Service of Canada .....	A	96	40,828						96 40,828
CORCAN Revolving Fund.....	A	1	145						1 145
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>									
Department.....	A/D	27	23,229,631						27 23,229,631
Superannuation.....	A	23	342,067						23 342,067
<b>TRANSPORT</b>									
Department.....	A	628	79,703						628 79,703
<b>TREASURY BOARD</b>									
Secretariat.....	A	8	2,857						8 2,857
<b>VETERANS AFFAIRS</b>									
Veterans Affairs .....	A	450	539,579						450 539,579
<b>WESTERN ECONOMIC DIVERSIFICATION</b>									
Department.....	A	20	12,255,745						20 12,255,745
		147,540	2,095,938,026						
						96,657	75,477,285	244,197	2,171,415,311
<b>BANKRUPTCY AND INSOLVENCY ACT—</b>									
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>									
Department.....	A	10	954,944						10 954,944
<b>CANADA REVENUE AGENCY</b>									
Department.....	A	32,643	389,525,265						32,643 389,525,265
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>									
Department.....	A	30	3,274,814						30 3,274,814
<b>INDUSTRY</b>									
Statistics Canada .....	A	1	918						1 918
<b>TRANSPORT</b>									
Department.....	A	11	90,473						11 90,473
Office of Infrastructure of Canada .....	A	1	3,401						1 3,401
		32,696	393,849,815						
									32,696 393,849,815
<b>CANADA SMALL BUSINESS FINANCING ACT—</b>									
<b>INDUSTRY</b>									
Department.....	A	2,027	112,116,528						2,027 112,116,528

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—Continued

	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
CANADA STUDENT FINANCIAL ASSISTANCE ACT—			\$		\$			\$		\$
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department.....	B	167,591	91,742,875						167,591	91,742,875
CANADA STUDENT LOANS ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department.....	B	65	23,600						65	23,600
CANADIAN FORCES MEMBERS AND VETERANS RE-ESTABLISHMENT AND COMPENSATION ACT—										
VETERANS AFFAIRS .....	B	6	123,244						6	123,244
DEPARTMENT OF VETERANS AFFAIRS ACT—										
VETERANS AFFAIRS .....	B	42	58,097						42	58,097
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department.....	A/B	65,782	29,339,616						65,782	29,339,616
EXCISE TAX ACT—										
CANADA REVENUE AGENCY <sup>(2)</sup> .....	B	5,093	68,812,133						5,093	68,812,133
IMMIGRATION AND REFUGEE PROTECTION ACT—										
CITIZENSHIP AND IMMIGRATION										
Department.....		67	8,500						67	8,500
INCOME TAX ACT—										
CANADA REVENUE AGENCY <sup>(2)</sup> .....	B/D	274,694	260,501,963						274,694	260,501,963
OLD AGE SECURITY ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department.....	C	4,512	5,910,724						4,512	5,910,724
PENSION ACT—										
VETERANS AFFAIRS .....	B	25	131,725						25	131,725
SMALL BUSINESS LOANS ACT—										
INDUSTRY										
Department.....	A	10	180,835						10	180,835

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN —Concluded

	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total			
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
<b>WAR VETERANS ALLOWANCE ACT—</b>			\$		\$		\$		\$	
VETERANS AFFAIRS .....	B	90	472,739				90	472,739		
		700,240	3,059,210,420			96,657	75,477,285	796,897	3,134,687,705	
<b>SUMMARY—</b>										
Write-offs .....	A	246,586	2,622,769,932				246,586	2,622,769,932		
Forgiveness.....	B	210,286	300,561,318			1	48,790,835	210,287	349,352,153	
Remissions .....	C	4,512	5,910,724			96,656	26,686,450	101,168	32,597,174	
Waivers .....	D	238,856	129,968,446				238,856	129,968,446		
		700,240	3,059,210,420			96,657	75,477,285	796,897	3,134,687,705	

\* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

\*\* Vote 32c under the Canadian International Development Agency was approved by Parliament in *Appropriation Act No. 5, 2009-2010*. This vote provided legislative authority, pursuant to section 24.1 of the *Financial Administration Act*, to forgive an amount up to \$449,533,044 in subsequent years.

<sup>(1)</sup> See introduction above.

<sup>(2)</sup> Forgiveness related to the Fairness Package that emanates from the identified statutes.

## Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

### ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 2011		Advances settled in April 2011		Advances outstanding as at April 30, 2011	
	Number	Amount	Number	Amount	Number	Amount
<b>AGRICULTURE AND AGRI-FOOD</b>		\$		\$		\$
Department.....	81	57,770	73	40,522	8	17,248
Canadian Dairy Commission.....	1	400			1	400
Canadian Food Inspection Agency .....	228	93,405	199	89,305	29	4,100
Canadian Grain Commission .....	22	6,899	21	6,499	1	400
	332	158,474	293	136,326	39	22,148
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>						
Department.....	18	4,650			18	4,650
<b>CANADA REVENUE AGENCY</b>	1,777	1,744,405	353	258,454	1,424	1,485,951
<b>CANADIAN HERITAGE</b>						
Department.....	40	2,693,709	1	450	39	2,693,259
Canadian Radio-television and Telecommunications Commission.....	9	3,100			9	3,100
Library and Archives of Canada.....	24	7,275			24	7,275
National Film Board.....	93	103,065	41	67,900	52	35,165
Office of the Co-ordinator, Status of Women.....	4	1,400			4	1,400
Public Service Commission .....	9	5,650	9	5,650		
Public Service Labour Relations Board .....	2	1,000			2	1,000
Public Service Staffing Tribunal .....	1	500			1	500
Registry of the Public Servants Disclosure Protection Tribunal.....	1	300	1	300		
	183	2,815,999	52	74,300	131	2,741,699
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department.....	160	294,357	6	7,623	154	286,734
Immigration and Refugee Board of Canada.....	8	3,300			8	3,300
	168	297,657	6	7,623	162	290,034
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>	26	6,650			26	6,650
<b>ENVIRONMENT</b>						
Department.....	183	141,137	12	23,885	171	117,252
Canadian Environmental Assessment Agency.....	8	2,987	1	187	7	2,800
National Round Table on the Environment and the Economy.....	2	1,000			2	1,000
Parks Canada Agency.....	260	201,760	11	5,732	249	196,028
	453	346,884	24	29,804	429	317,080
<b>FINANCE</b>						
Department.....	3	1,288	1	105	2	1,183
Auditor General .....	6	1,950	6	1,950		
Canadian International Trade Tribunal .....	1	500	1	500		
Financial Consumer Agency of Canada .....	3	1,750	1	750	2	1,000
Financial Transactions and Reports Analysis Centre of Canada .....	7	5,750			7	5,750
Office of the Superintendent of Financial Institutions.....	11	8,150	1	550	10	7,600
	31	19,388	10	3,855	21	15,533

## ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2011		Advances settled in April 2011		Advances outstanding as at April 30, 2011	
	Number	Amount	Number	Amount	Number	Amount
<b>FISHERIES AND OCEANS</b> .....	329	\$ 210,020	327	209,426	2	\$ 594
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department.....	427	728,722	121	29,684	306	699,038
Canadian International Development Agency .....	19	49,724	12	37,287	7	12,437
International Joint Commission (Canadian Section).....	4	8,310	4	8,310		
	450	786,756	137	75,281	313	711,475
<b>GOVERNOR GENERAL</b> .....	4	3,600			4	3,600
<b>HEALTH</b>						
Department.....	213	99,652	159	60,175	54	39,477
Assisted Human Reproduction Agency of Canada .....	2	700	2	700		
Canadian Institutes of Health Research .....	41	186,300			41	186,300
Hazardous Materials Information Review Commission.....	1	300	1	300		
Patented Medicine Prices Review Board .....	1	500	1	500		
Public Health Agency of Canada .....	37	12,637	34	11,900	3	737
	295	300,089	197	73,575	98	226,514
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department.....	250	65,720	250	65,720		
Canada Industrial Relations Board .....	10	2,600			10	2,600
Canadian Artists and Producers Professional Relations Tribunal.....	1	800			1	800
	261	69,120	250	65,720	11	3,400
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department.....	51	27,979			51	27,979
Canadian Northern Economic Development Agency.....	2	500			2	500
Canadian Polar Commission.....	1	600			1	600
Indian Residential Schools Truth and Reconciliation Commission.....	2	1,000	1	500	1	500
Registry of the Specific Claims Tribunal .....	1	500			1	500
	57	30,579	1	500	56	30,079
<b>INDUSTRY</b>						
Department.....	137	59,690	131	58,775	6	915
Canadian Space Agency .....	11	22,125	3	4,250	8	17,875
Federal Economic Development Agency for Southern Ontario .....	1	1,500			1	1,500
National Research Council of Canada.....	40	36,150			40	36,150
Natural Sciences and Engineering Research Council.....	18	14,368			18	14,368
Registry of the Competition Tribunal .....	1	500			1	500
Social Sciences and Humanities Research Council.....	2	800			2	800
Statistics Canada.....	429	494,822	114	137,304	315	357,518
	639	629,955	248	200,329	391	429,626

## ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2011		Advances settled in April 2011		Advances outstanding as at April 30, 2011	
	Number	Amount	Number	Amount	Number	Amount
<b>JUSTICE</b>		\$		\$		\$
Department.....	71	6,028,725			71	6,028,725
Canadian Human Rights Commission.....	3	2,500	3	2,500		
Canadian Human Rights Tribunal .....	1	500	1	500		
Commissioner for Federal Judicial Affairs.....	49	914,686	6	40,741	43	873,945
Courts Administration Service.....	51	10,877	50	10,087	1	790
Office of the Director of Public Prosecutions .....	16	3,200			16	3,200
Offices of the Information and Privacy Commissioners of Canada .....	5	2,300			5	2,300
Supreme Court of Canada .....	4	16,650			4	16,650
	200	6,979,438	60	53,828	140	6,925,610
<b>NATIONAL DEFENCE</b>						
Department.....	13,386	41,186,042	5,031	9,107,864	8,355	32,078,178
Canadian Forces Grievance Board.....	1	500			1	500
Military Police Complaints Commission.....	1	346			1	346
	13,388	41,186,888	5,031	9,107,864	8,357	32,079,024
<b>NATURAL RESOURCES</b>						
Department.....	72	102,112	56	51,050	16	51,062
Canadian Nuclear Safety Commission .....	11	8,280			11	8,280
National Energy Board.....	1	356			1	356
Northern Pipeline Agency.....	1	400	1	400		
	85	111,148	57	51,450	28	59,698
<b>PARLIAMENT</b>						
The Senate .....	16	6,250			16	6,250
House of Commons .....	88	50,083			88	50,083
Library of Parliament .....	8	2,350			8	2,350
Office of the Conflict of Interest and Ethics Commissioner .....	1	500			1	500
Senate Ethics Officer .....	1	250			1	250
	114	59,433			114	59,433
<b>PRIVY COUNCIL</b>						
Department.....	38	26,752			38	26,752
Canadian Intergovernmental Conference Secretariat .....	1	600			1	600
Canadian Transportation Accident Investigation and Safety Board .....	13	8,500			13	8,500
Chief Electoral Officer .....	396	598,000			396	598,000
Office of the Commissioner of Official Languages .....	13	3,700			13	3,700
Public Appointments Commission Secretariat.....	1	100			1	100
Security Intelligence Review Committee .....	1	300			1	300
	463	637,952			463	637,952
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department.....	53	20,640			53	20,640
Canada Border Services Agency .....	718	668,525	17	14,091	701	654,434
Canadian Security Intelligence Service .....	199	7,588,638	1	5,000,000	198	2,588,638
Correctional Service of Canada .....	253	257,593	77	75,397	176	182,196
National Parole Board .....	9	4,775			9	4,775
Royal Canadian Mounted Police .....	2,182	12,043,492	1,076	9,269,498	1,106	2,773,994
	3,414	20,583,663	1,171	14,358,986	2,243	6,224,677

ACCOUNTABLE ADVANCES—*Concluded*

Department and agency	Advances outstanding as at March 31, 2011		Advances settled in April 2011		Advances outstanding as at April 30, 2011	
	Number	Amount	Number	Amount	Number	Amount
PUBLIC WORKS AND GOVERNMENT SERVICES.....	279	\$ 246,570	222	\$ 170,542	57	\$ 76,028
<b>TRANSPORT</b>						
Department.....	1,212	160,638	7	7,469	1,205	153,169
Canadian Transportation Agency.....	6	5,600			6	5,600
Office of Infrastructure of Canada.....	1	600			1	600
Transportation Appeal Tribunal of Canada .....	3	3,700			3	3,700
	1,222	170,538	7	7,469	1,215	163,069
<b>TREASURY BOARD</b>						
Secretariat.....	57	78,184	3	1,603	54	76,581
Canada School of Public Service.....	18	40,020			18	40,020
Office of the Commissioner of Lobbying.....	1	200	1	200		
Office of the Public Sector Integrity Commissioner.....	1	1,000	1	1,000		
	77	119,404	5	2,803	72	116,601
VETERANS AFFAIRS.....	99	\$1,400	99	\$1,400		
<b>WESTERN ECONOMIC DIVERSIFICATION</b> .....						
Total .....	8	4,450			8	4,450
	24,372	77,575,110	8,550	24,939,535	15,822	52,635,575

## Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Directive on Losses of Money or Property.

### LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2010-2011

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>CANADA REVENUE AGENCY</b>					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Income tax .....	141	22,442,722	6,739,052	753,677	14,949,993
Goods and services tax/harmonized sales tax .....	97	4,445,660	1,181,469	753,863	2,510,328
Other administered losses .....	10	161,040	101,191		59,849
	248	27,049,422	8,021,712	1,507,540	17,520,170
Cases before the Court (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax .....	394	151,264,294		(1)	(1)
Goods and services tax/harmonized sales tax .....	148	57,987,871		(1)	(1)
Other administered losses .....	16	10,330,745		(1)	(1)
	558	219,582,910			
	806	246,632,332	8,021,712	1,507,540	17,520,170
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
<b>Canada Border Services Agency</b>					
Loss of revenues due to <i>Customs Act</i> infractions—					
Non report/Smuggling .....	75	641,093	13,941		627,152
Misrepresentation—Value .....	15	44,106	16,195		27,911
Other infractions .....	21	3,216		750	2,466
	111	688,415	30,136	750	657,529
	917	247,320,747	8,051,848	1,508,290	18,177,699

<sup>(1)</sup> These amounts can only be estimated following a court conviction.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY IN 2010-2011

Brief description of loss	Charged to 2010-2011 Vote	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years				
				\$					
<b>AGRICULTURE AND AGRI-FOOD</b>									
<b>Department</b>									
Claim for false overtime (1 case).....	1	155	155						
Forged endorsement of a cheque (1 case).....	1	1,252			1,252				
Loss of petty cash (1 case) .....	1	334		334					
Personal use of taxi vouchers (1 case) .....	1	115	115						
<b>Canadian Food Inspection Agency</b>									
Cashier shortages of revenue .....	30	35		35					
Fraudulent use of acquisition card (2 cases) .....	30	2,368	2,368						
Theft of petty cash .....	30	100		100					
<b>CANADA REVENUE AGENCY</b>									
Cashier shortages .....	1	2,664		2,664					
False or fraudulent travel, removal or overtime claims.....	1	9,699		6,227	3,472				
Theft of petty cash .....	1	160		160					
Unauthorized use of acquisition card .....	1	61	61						
Unauthorized use of CRA travel card (7 cases).....	1	10,253	10,253						
Unauthorized use of MacPass.....	1	1,008		1,008					
<b>CANADIAN HERITAGE</b>									
<b>Department</b>									
False or fraudulent claims for grants and contributions .....			130,000		130,000				
Misappropriation of petty cash.....	1	44		44					
<b>Canadian Radio-television and Telecommunications Commission</b>									
Theft of taxi vouchers .....	50	1,157		1,157					
<b>CITIZENSHIP AND IMMIGRATION</b>									
<b>Department</b>									
Cashier shortages (4 cases).....	1	165		165					
Received counterfeit money.....	1	20		20					
<b>ENVIRONMENT</b>									
<b>Department</b>									
Fraudulent purchase following theft of a Government Travel Card .....			101	101					
Loss of funds from petty cash .....		60		60					
Personal use of Government Travel Card.....		5,547			5,547				
<b>Parks Canada Agency</b>									
Cash float not returned .....		200	86	114					
Loss of daily cash deposits (2 cases).....		1,458		1,458					
Loss of money due to coding error .....		68		68					
Loss of national pass .....		121		121					
Net cashier shortages (gross shortages 92,970\$; gross coverages 71,700\$) .....		92,971	71,699	21,272					
Received counterfeit money .....		20		20					
Theft of cash Float.....		150		150					
Theft of petty Cash.....		178		178					

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY IN 2010-2011 — *Continued***

Brief description of loss	Charged to 2010-2011 Vote	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
<b>FISHERIES AND OCEANS</b>					
<b>Department</b>					
Fraudulent use of acquisition card.....	1	2,762			2,762
Fraudulent use of acquisition card due to identity theft (7 cases).....	1	3,817	1,669		2,148
Loss of petty cash.....	1	175		175	
Loss of receipts.....	1	240		240	
Theft of petty cash.....	1	115		115	
Theft of receipts .....	1	594			594
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Cashier shortages (3 cases).....	1	257		257	
Counterfeit bills in bank deposit (2 cases).....	1	111		111	
False travel claim.....	1	70	70		
Loss of consular revenues.....	1	778		778	
Loss of funds while in transit.....	1	36		36	
Loss of petty cash (3 cases) .....	1	1,714	1,711	3	
Loss of travel advance.....	1	43		43	
Loss of value-added tax refund .....	1	582		582	
Theft of consular revenues .....	1	275	275		
<b>Canadian International Development Agency</b>					
False or fraudulent claims for grants and contributions (2 cases).....	25	65,000		30,000	35,000
Fraudulent claims for payment.....	25	12,379			12,379
Misuse of funds to make personal purchases.....	20	11,220			11,220
Theft and usage of taxi chit booklets .....	20	315		315	
<b>HEALTH</b>					
<b>Department</b>					
False or fraudulent claims for contributions .....	10	260,827	26,000		234,827
Fraudulent claims for payment by contractors.....	1	632	632		
Fraudulent travel claims and unreported leave of absence .....	1	63,714	5,000		58,714
Overpayments—Non-insured health services providers .....	1	45,244	25,000	20,244	
Unsolicited goods delivered and charged to acquisition card without approval.....	1	2,871	1,871	1,000	
<b>HUMAN RESOURCES AND SKILLS</b>					
<b>DEVELOPMENT</b>					
<b>Department</b>					
Cashier shortages (12 cases).....	1	577		577	
Fraudulent charges on government acquisition card (1 case) .....	1	4,472			4,472
Fraudulent claims for the Canada Student Loans program (2 cases) .....	1	6,720		450	6,270
Loss of public transportation vouchers (2 cases) .....	1	7		7	
Loss of receipts (14 cases) .....	1	1,453		1,453	
Theft of petty cash (2 cases).....	1	30		30	
Fraudulent claims for Employment Insurance Benefits (115,812 cases) .....	(S)	136,713,797	26,010,979	27,720	110,675,098
Fraudulent claims for Canada Pension Plan (336 cases) .....	(S)	983,060	224,009	944	758,107

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — *Continued*

Brief description of loss	Charged to 2010-2011 Vote	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent claims for Old Age Security (2 cases).....	(S)	95,829	3,046		92,783
Fraudulent claim for Universal Child Care Benefits (1 case).....	(S)	5,400	1,900		3,500
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Fraudulent use of acquisition card.....	1	29,972			29,972
Loss of petty cash.....	1	124		124	
Loss of treaty money (3 cases).....	1	3,210		3,210	
Unauthorized use of acquisition card .....	1	12,300			12,300
<b>INDUSTRY</b>					
<b>Department</b>					
Misuse of travel card .....	1	3,339			3,339
<b>National Research Council of Canada</b>					
Misrepresentation of a former employee's study leave status.....	1	71,356			71,356
<b>NATIONAL DEFENCE</b>					
<b>Department</b>					
Fraudulent claims CFB Halifax .....		68,374			68,374
Fraudulent use of payment instrument North Bay.....		148			148
Loss of accountable advances 8 Wing Trenton .....		662		662	
Loss of accountable advances Afghanistan (18 cases).....		8,485	32	6,210	2,243
Loss of accountable advances CFB Dundurn.....		100			100
Loss of accountable advances CFB Edmonton (16 cases).....		10,528		10,528	
Loss of accountable advances CFB Valcartier.....		5		5	
Loss of accountable advances HMCS Charlottetown .....		530		530	
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Theft and unauthorized use of taxi chits.....		769			769
<b>PARLIAMENT</b>					
<b>House of Commons</b>					
Theft of petty cash .....	1	60		60	
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
<b>Canada Border Services Agency</b>					
Fraudulent use of Agency vehicle .....	10	315			315
Fraudulent use of acquisition card.....	10	105		105	
Loss of bank deposit (3 cases).....	10	4,335		4,335	
Loss of cashier float (3 cases) .....	10	460		460	
Loss of petty cash (12 cases) .....	10	2,411		2,411	
<b>Correctional Service of Canada</b>					
Theft of receipts .....		75			75
<b>Royal Canadian Mounted Police</b>					
Loss of money—Missing exhibit .....	50	705		705	

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — Concluded**

Brief description of loss	Charged to 2010-2011 Vote	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Fraudulent use of taxi vouchers .....	1	497		497	
Fraudulent use of acquisition card (2 cases) .....	1	440	440		
Loss of cash receipts (7 cases) .....	1	61,405		61,405	
Overpayments—Public Service Pension Fund .....		145,480	67,182	14,623	63,675
Shortage of petty cash .....	1	497			497
Unauthorized phone calls on stolen cellular phone which was later recovered .....	1	38		38	
Use of government parking for private vehicle without paying .....		22,000	14,912	7,088	
<b>Receiver General—Cheque Redemption Control Directorate</b>					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (5,636 cases) .....		4,694,827	4,656,804	38,023	
Irregular endorsements (201 cases) .....		357,286	357,286		
Not endorsed (1,488 cases) .....		1,081,875	1,081,875		
Misdirected direct deposits .....		2,850,554	1,890,730	959,824	
Others (645 cases) .....		3,640,179	3,591,978	48,201	
Departmental bank accounts—					
Not endorsed (2 cases) .....		93	93		
<b>TRANSPORT</b>					
<b>Department</b>					
Fraudulent travel claims (1 case) .....	1	1,000			1,000
Theft of receipts (2 cases) .....	1	7,800		7,800	
<b>VETERANS AFFAIRS</b>					
Fraudulent claims for benefits under the <i>Pension Act</i> (7 cases) .....	5	743,112	7,973		735,139
Fraudulent claims for benefits under the Veterans Health Care Regulations (3 cases) .....	5	37,683			37,683
		152,408,714	38,056,248	1,287,336	113,065,130

(S) Statutory authority.

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2010-2011

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damage to government properties due to vandalism (2 cases) .....	400	400		
Damage to government vehicles due to vandalism (4 cases) .....	1,352	1,352		
Theft of BlackBerry (3 cases) .....	1,197	1,197		
Theft of camera (2 cases) .....	1,970	1,970		
Theft of camera equipment (1 case) .....	1,251	1,251		
Theft of chair (1 case) .....	1,000	1,000		
Theft of copper and fuses in lampposts (1 case) .....	675	675		
Theft of crops (1 case) .....	400	400		
Theft of equipment (1 case) .....	2,125	2,125		
Theft of laptop computer (6 cases) .....	6,950	6,950		
Theft of MDG flip notebook (1 case) .....	400	400		
Theft of USB flash drive (2 cases) .....	80	80		
Theft of metal ramp (1 case) .....	900	900		
Theft of PalmPilot (3 cases) .....	1,200	1,200		
Theft of solar panels (8 cases) .....	3,000	3,000		
<b>Canadian Food Inspection Agency</b>				
Vandalism to Government vehicles (43 cases) .....	16,463	16,463		
<b>CANADA REVENUE AGENCY</b>				
Damage to government vehicle (1 case) .....	2,150	2,150		
Damage to informatics equipment and parts (1 case) .....	160	160		
Theft of BlackBerry (7 cases) .....	2,400	2,400		
Theft of cellular phone (1 case) .....	225	225		
Theft of informatics equipment and parts (26 cases) .....	29,634	29,634		
Theft of office equipment (8 cases) .....	5,650	5,650		
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Theft and misuse of cellular phone (1 case) .....	4,002	4,002		
Theft of laptop computer and projector (1 case) .....	3,200	3,200		
<b>Telefilm Canada</b>				
Theft of laptop computer .....	400	400		
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Damage to government facility and informatics equipment due to vandalism (1 case) .....	5,000	5,000		
Damage to government vehicle due to vandalism (2 cases) .....	2,509	2,509		
Theft of Citizenship and Immigration banner (1 case) .....	430	430		
Theft of laptop computer (2 cases) .....	2,200	2,200		
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Theft of camera (1 case) .....	250	250		
<b>ENVIRONMENT</b>				
<b>Department</b>				
Alleged theft of BlackBerry (13 cases) .....	4,500	4,500		
Alleged theft of boat (4 cases) .....	2,394	2,394		
Alleged theft of equipment .....	9,989	9,989		

**LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — *Continued***

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Alleged theft of generator .....	\$ 1,551	\$ 1,551		
Alleged theft of GPS .....	259	259		
Alleged theft of handheld crimp tool .....	200	200		
Alleged theft of laptop and case (8 cases) .....	13,400		13,400	
Alleged theft of Notice of Intent Electronic Organizer .....	100		100	
Alleged theft of Notice of Intent system for GPS .....	521		521	
Alleged theft of outboard motor (2 cases) .....	4,808		4,808	
Alleged theft of USB stick .....	67		67	
Break-in at St Clair National Wildlife area .....	142		142	
Damage to Yellowknife Crown housing unit by former employee .....	13,986	4,096		9,890
Theft of a camera (3 cases) .....	3,221		3,221	
Theft of communication equipment .....	800		800	
Theft of computer .....	1,500		1,500	
Theft of equipment as a result of a break-in .....	2,000		2,000	
Theft of laptop (3 cases) .....	3,756		3,756	
Theft of laptop and ACE card (2 cases) .....	4,090		4,090	
Theft of marine radio .....	221		221	
Theft of microcomputers (3 cases) .....	6,761		6,761	
Theft of outboard motor .....	3,200		3,200	
Theft of refrigerant cylinders HCFC-22 (320 cases) .....	64,000		64,000	
Vandalism to government vehicle (3 cases) .....	3,075		3,075	
Vandalism to government vehicle and theft of a GPS .....	1,000		1,000	
Vandalism to government vehicle and theft of magnetic locator .....	1,655		1,655	
Vandalism to light fixture .....	1,200		1,200	
<b>Parks Canada Agency</b>				
Arson of shelter (1 case) .....	13,900		13,900	
Theft of computer (3 cases) .....	3,418		3,418	
Theft of equipment (16 cases) .....	14,497		14,497	
Theft of signs (1 case) .....	900		900	
Theft of snowmobiles (2 cases) .....	4,000		4,000	
Theft of video equipment (1 case) .....	750		750	
Vandalism on buildings (10 cases) .....	46,450		8,013	38,437
Vandalism on premises (3 cases) .....	6,490		6,490	
Vandalism to fences and gates (2 cases) .....	4,072		4,072	
Vandalism to government vehicle (5 cases) .....	4,650	700	3,950	
Vandalism to park facilities (11 cases) .....	8,434		8,434	
Vandalism to picnic tables, waste bins and surfguard stands (1 case) .....	2,000		2,000	
Vandalism to signs (7 cases) .....	18,334		18,334	
Vandalism to windows and doors (3 cases) .....	2,825		2,825	
<b>FINANCE</b>				
<b>Office of the Superintendent of Financial Institutions</b>				
Theft of computer equipment .....	4,000		4,000	
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Damage and vandalism to doors, windows, ladder and wiring due to break and enter .....	2,000		2,000	
Damage and vandalism to gate and fence due to break and enter .....	2,086		2,086	
Damage to gates due to break and enter attempt (2 cases) .....	7,500		7,500	
Damage to window due to break and enter attempt .....	200		200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Theft of audio visual equipment (4 cases) . . . . .	\$ 4,368		\$ 4,368	\$
Theft of boat . . . . .	350		350	
Theft of boat and outboard motors . . . . .	2,500		2,500	
Theft of boat and trailer . . . . .	300	300		
Theft of boat trailer licence plate . . . . .	60		60	
Theft of electrical materials . . . . .	500		500	
Theft of equipment (8 cases) . . . . .	7,300		7,300	
Theft of informatics hardware and equipment (23 cases) . . . . .	25,283		25,283	
Theft of outboard motors (3 cases) . . . . .	16,584		16,584	
Theft of propeller . . . . .	10,000		10,000	
Theft of shore cable . . . . .	3,500		3,500	
Theft of surveillance equipment . . . . .	950		950	
Theft of various small tools and cable . . . . .	400		400	
Vandalism and damage to light station gate . . . . .	3,000		3,000	
Vandalism and theft of equipment (2 cases) . . . . .	7,915		7,915	
Vandalism to government vehicles (3 cases) . . . . .	1,538		1,538	
Vandalism to Jet boat and				
theft of battery . . . . .	300		300	
Vandalism to lock . . . . .	50		50	
Vandalism to navigational aids, marine and support				
equipment . . . . .	400		400	
Vandalism to telecommunication facilities (2 cases) . . . . .	2,430		2,430	
Vandalism to vessel and theft of equipment . . . . .	25,000		25,000	

## FOREIGN AFFAIRS AND INTERNATIONAL TRADE

## Department

Damage to building during civil unrest in			
Abidjan Ivory Coast . . . . .	70,000		70,000
Damage to official vehicle . . . . .	7,000		7,000
Theft of laptop . . . . .	1,200		1,200

## Canadian International Development Agency

Theft of laptop (3 cases) . . . . .	4,650	950	3,700
Theft of equipment - Digital camera (1 case) . . . . .	215		215
Theft of office supplies - USB key (1 case) . . . . .	35		35

## HEALTH

## Department

Theft of BlackBerry (5 cases) . . . . .	500	200	300
Theft of Bluetooth device . . . . .	100	100	
Theft of laptop (3 cases) . . . . .	4,000		4,000
Theft of newspapers . . . . .	100	100	

## Public Health Agency of Canada

Theft of BlackBerry (4 cases) . . . . .	1,900		1,900
Theft of laptop computer (3 cases) . . . . .	5,750		5,750
Theft of a smartphone (1 case) . . . . .	500		500

## HUMAN RESOURCES AND SKILLS DEVELOPMENT

## Department

Theft of laptop computers (12 cases) . . . . .	18,946		18,946
Theft of computer equipment (19 cases) . . . . .	5,779		5,779
Theft of BlackBerry (2 cases) . . . . .	1,116		1,116
Theft of telecommunication equipment (2 cases) . . . . .	555		555
Vandalism to government vehicles (7 cases) . . . . .	3,352		3,352
Theft of a camera (1 case) . . . . .	200		200
Theft of office furniture (1 case) . . . . .	701		701

**LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — *Continued***

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Theft of access cards (5 cases).....	\$ 75	\$ 75		
Theft of office equipment (1 case).....	20		20	
Theft of a projector (1 case).....	2,000		2,000	
Theft of cell phone (1 case).....	99		99	
Theft of taxi chits (1 case).....	380		380	
Theft of a cash box (1 case).....	900		900	
Vandalism to office furniture (1 case).....	1,000		1,000	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Theft of BlackBerry (4 cases).....	2,225		2,225	
Theft of laptop computer.....	2,500		2,500	
<b>INDUSTRY</b>				
<b>Department</b>				
Theft of BlackBerry (2 cases).....	450		450	
Theft of antenna (1 case).....	1,850		1,850	
Theft of recorder (2 cases) .....	749		749	
Theft of car plates (1 case).....	20		20	
Theft of equipment (1 case) .....	2,000		2,000	
Theft of laptop (1 case).....	2,720		2,720	
Theft of computer monitor (1 case).....	224		224	
<b>Canadian Space Agency</b>				
Theft of laptop computer (1 case) .....	2,000		2,000	
Theft of wireless telephone (BlackBerry) (1 case) .....	100		100	
<b>National Research Council of Canada</b>				
Theft of laptop computers (3 cases).....	5,980		5,980	
Theft of testing equipment (Multi-Parameter sensor water quality base unit) (1 case).....	18,031		18,031	
<b>Statistics Canada</b>				
Theft of informatics equipment .....	9,421		9,421	
<b>JUSTICE</b>				
<b>Department</b>				
Theft of laptops.....	2,300		2,300	
Theft of BlackBerry .....	400		400	
<b>Commissioner for Federal Judicial Affairs</b>				
Theft of technical equipment (wireless keyboard and mouse).....	200		200	
<b>Supreme Court of Canada</b>				
Theft of a BlackBerry.....	56		56	
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Theft of computers (6 items).....	3,765		3,765	
Theft of laptops (3 items) .....	3,799		3,799	
Theft of military kit (1,103 items).....	82,067	4,356	77,711	
Theft of military specific equipment (88 items) .....	9,061	1,485	7,576	
Theft of non military specific equipment (152 items).....	16,841	1,281	15,560	
Theft of technical equipment (7 items) .....	3,592		3,592	
Theft of telecommunication equipment (1 item) .....	129		129	
Theft of tools (13 items) .....	64,310		64,310	
Theft of transportation equipment (2 items).....	90		90	
Theft of weapons and accessories (42 items).....	5,781	400	5,381	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Theft of BlackBerry (2 cases).....	800		800	
Theft of computer (1 case) .....	1,500		1,500	
Theft of GPS receiver and antenna (1 case) .....	13,180		13,180	
Theft of laptop (2 cases) .....	3,337		3,337	
Theft of outboard motor (1 case) .....	2,698		2,698	
Theft of projector (1 case) .....	3,100		3,100	
Theft of vehicle winch (2 cases).....	2,500		2,500	
<b>PARLIAMENT</b>				
<b>House of Commons</b>				
Theft of cellular phone.....	600		600	
Theft of GPS .....	190		190	
<b>Library of Parliament</b>				
Theft of laptop (2 cases) .....	306		306	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Theft of camera .....	2,499		2,499	
Theft of camera lens.....	2,499		2,499	
Theft of laptop and Ipad .....	1,500	1,500		
<b>Chief Electoral Officer</b>				
Theft of cellular phone (1 case) .....	100		100	
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Canada Border Services Agency</b>				
Damage to property (1 case).....	180		180	
Theft of handcuff key.....	10		10	
Theft of ID cards (3) and 1 access card.....	23		23	
Theft of Blackberry/Cellular phone (4 cases) .....	1,150		1,150	
Theft of computer equipment (4 cases).....	7,306		7,306	
Theft of equipment (5 cases).....	558		558	
Theft of uniform clothing (2 cases).....	285		285	
Theft of uniform component (18 cases) .....	2,165		2,165	
<b>Correctional Service of Canada</b>				
Damages due to inmate disturbances (166 cases) .....	54,815	3,599	47,128	4,088
Damages due to intentional fire (14 cases).....	6,805		6,805	
Theft of asset inventories (27 cases).....	35,981		35,981	
Theft of computers (3 cases).....	3,025		3,025	
Theft of supplies (17 cases) .....	3,896	2,235	1,661	
Vandalism of property and equipment (191 cases) .....	60,311		60,311	
<b>Royal Canadian Mounted Police</b>				
Damage to buildings/properties (3 cases).....	251,561		251,561	
Damage to computers/equipment (1 case) .....	2,140		2,140	
Damage to vehicles (46 cases) .....	87,402	15,980	71,256	166
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Theft of BlackBerry .....	200		200	
Theft of electrical box .....	2,047		2,047	
Theft of informatics equipment (19 cases) .....	17,611		17,611	
Theft of office equipment (2 cases) .....	1,010		1,010	
Theft of tools.....	200		200	
Vandalism to building (11 cases) .....	5,534		5,534	
Vandalism to vehicle (2 cases) .....	1,036		1,036	

**LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE  
OR DISCOVERY in 2010-2011 — *Concluded***

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of BlackBerry headset (1 case) .....	25		25	
Theft of computer network router (2 cases).....	100		100	
Theft of digital camera (2 cases) .....	650		650	
Theft of laptop computer (14 cases) .....	20,237		20,237	
Theft of office equipment (2 cases).....	25		25	
Theft of power bar (5 cases) .....	175		175	
Theft of projector (2 cases).....	2,248		2,248	
Theft of safety glasses (1 case).....	350		350	
Theft of shipping container (1 case) .....	1,200		1,200	
Theft of telephone equipment (1 case) .....	50		50	
Theft of vehicle transponder (2 cases) .....	90		90	
<b>Office of Infrastructure of Canada</b>				
Theft of crypto card .....	110		110	
<b>TREASURY BOARD</b>				
<b>Canada School of Public Service</b>				
Theft of BlackBerry phone .....	550		550	
Theft of laptop.....	2,500		2,500	
Theft of projector .....	1,200		1,200	
<b>VETERANS AFFAIRS</b>				
Theft of cellular phone (4 cases) .....	796			796
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Loss of equipment (6 cases) .....	548		548	
	1,487,851	37,282	1,394,492	56,077

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE —  
OCCURRENCE OR DISCOVERY in 2010-2011

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damage to an elevator (1 case).....	5,006		5,006	
Damage to government vehicle (33 cases).....	32,715		32,715	
Loss of BlackBerry (5 cases).....	1,995		1,995	
<b>Canadian Food Inspection Agency</b>				
Damage to Government vehicle in an accident (125 cases).....	205,030	34,317	165,897	4,816
<b>Canadian Grain Commission</b>				
Broken walkie-talkie radios (2 cases).....	2,000		2,000	
Damage to government vehicle windshield .....	569		569	
Loss of cellular phone .....	50		50	
Loss of internet USB stick .....	260		260	
Loss of laptop computer .....	1,300		1,300	
Loss of router .....	2,000		2,000	
<b>CANADA REVENUE AGENCY</b>				
Damage to government vehicle in accident (13 cases).....	23,985		23,985	
Damage to lock and key (1 case).....	75		75	
Loss of BlackBerry (12 cases) .....	3,875		3,875	
Loss of cellular phones (19 cases).....	3,021		3,021	
Loss of informatics equipment and parts (25 cases).....	3,422		3,422	
Loss of office equipment (36 cases).....	5,368		5,368	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Loss of equipment - modem (1 case).....	113		113	
<b>Office of the Co-ordinator, Status of Women</b>				
Loss of Smart Power adapter (2 cases).....	120		120	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Loss of digital camera (1 case).....	150		150	
Loss of BlackBerry (4 cases) .....	900		900	
Damage to government vehicle (4 cases) .....	3,853		3,853	
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Damage to Government vehicle in an accident (4 cases).....	6,724		5,603	1,121
Loss of BlackBerry (5 cases) .....	2,000		2,000	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Damage to government vehicle in an accident (12 cases) .....	94,562	1,816	87,746	5,000
Loss of ATV tricycle .....	2,050		2,050	
Loss of binoculars (7 cases) .....	3,056		3,056	
Loss of BlackBerry.....	50		50	
Loss of boat (7 cases).....	5,314		5,314	
Loss of camera (11 cases).....	6,777		6,777	
Loss of canopy (2 cases) .....	4,025		4,025	
Loss of cargo sled .....	425		425	
Loss of cell phone (5 cases) .....	1,461		1,461	
Loss of computer (13 cases) .....	28,593		28,593	

**LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE —  
OCCURRENCE OR DISCOVERY in 2010-2011—Continued**

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss of electronic organizer (2 cases).....	\$ 199		\$ 199	
Loss of emergency transmitter .....	780		780	
Loss of fax machine .....	1,240		1,240	
Loss of GPS (Global Positioning System) (8 cases).....	3,206		3,206	
Loss of laptop (15 cases).....	46,202		46,202	
Loss of monitor (18 cases) .....	18,721		18,721	
Loss of motor outboard (11 cases).....	12,256		12,256	
Loss of oven (2 cases) .....	1,590		1,590	
Loss of personal locator beacon.....	1,695		1,695	
Loss of pressure washer.....	1,050		1,050	
Loss of printer (10 cases) .....	9,972		9,972	
Loss of radio frequency monitor (4 cases).....	1,041		1,041	
Loss of receiver-transceiver radio (6 cases).....	6,818		6,818	
Loss of refrigerator.....	561		561	
Loss of satellite phone (2 cases).....	1,969		1,969	
Loss of scanner (4 cases).....	3,238		3,238	
Loss of server .....	9,999		9,999	
Loss of sled .....	160		160	
Loss of slide projector .....	499		499	
Loss of snowmobile (2 cases).....	6,475		6,475	
Loss of snowmobile trailer .....	2,200		2,200	
Loss of spotting scope (3 cases).....	631		631	
Loss of survey level equipment (2 cases).....	2,861		2,861	
Loss of survival floater vests .....	3,000		3,000	
Loss of telescope (2 cases) .....	5,079		5,079	
Loss of television (2 cases).....	1,427		1,427	
Loss of transportable telephone (3 cases).....	1,332		1,332	
Loss of typewriter (2 cases) .....	1,529		1,529	
Loss of video camera .....	1,285		1,285	
Lost of USB key .....	270		270	
<b>Parks Canada Agency</b>				
Damage to a snow grooming machine due to an accident (1 case).....	8,875		8,875	
Damage to government vehicles due to				
accidents (57 cases) .....	116,051	8,513	98,338	9,200
Damage to guard rail (1 case).....	2,000		2,000	
Damage to property and equipment due to water				
damage (71 cases).....	930,145	150,000	780,145	
Damage to property caused by				
wildlife (1 case) .....	4,500		4,500	
Loss of cell phones (2 cases) .....	450		450	
Miscellaneous damage caused by storms (33 cases).....	8,362,596		8,292,940	69,656
Miscellaneous equipments damaged (4 cases).....	3,085		3,085	
Miscellaneous equipments lost/destroyed (29 cases) .....	5,915		5,915	
Miscellaneous materials lost (6 cases) .....	515		515	
<b>FINANCE</b>				
<b>Department</b>				
Loss of BlackBerry (2 cases) .....	800		800	
<b>Financial Transactions and Reports Analysis Centre of Canada</b>				
Lost of cell phone .....	150		150	
<b>Office of the Superintendent of Financial Institutions</b>				
Loss of equipment - BlackBerry.....	1,250		1,250	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE  
OCCURRENCE OR DISCOVERY in 2010-2011—Continued

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Damage to informatics hardware and equipment.....	3,000		3,000	
Damage to canoe.....	1,641		1,641	
Damage to garage door .....	5,000		5,000	
Damage to government building.....	119		119	
Damage to government vehicles (90 cases).....	121,242	10,291	110,951	
Damage to navigational aids, marine and support equipment.....	32,590		32,590	
Damage to snowmobile .....	100		100	
Damage to trailer (3 cases).....	1,250		1,250	
Loss of camera and equipment (2 cases).....	450		450	
Loss of communication equipment (3 cases) .....	11,224		11,224	
Loss of furnace in fire .....	3,085		3,085	
Loss of informatics hardware and equipment in fire.....	1,300		1,300	
Loss of navigational aids, marine and support equipment (2 cases).....	3,924		3,924	
Loss of snowmobile in fire .....	6,855		6,855	
Loss of vessel in fire .....	50,000		15,000	35,000
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Loss of BlackBerry.....	200		200	
Loss of wine bottles.....	124		124	
<b>Canadian International Development Agency</b>				
Loss of communication equipment (3 cases) .....	1,500		1,500	
<b>HEALTH</b>				
<b>Department</b>				
Loss of BlackBerry (8 cases) .....	800		800	
Loss of computer (2 cases) .....	3,735		3,735	
Loss of wireless AirCard from laptop .....	200		200	
<b>Public Health Agency of Canada</b>				
Loss of BlackBerry Bold (2 cases).....	1,199		1,199	
Loss of cell phone (1 case).....	100		100	
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>				
<b>Department</b>				
Damage to a BlackBerry (1 case).....	350		350	
Damage to a cellular phone (1 case) .....	99		99	
Damage to computer equipment (1 case) .....	30		30	
Damage to government vehicles (54 cases) .....	31,507	3,720	27,787	
Damage to office equipment (1 case) .....	250		250	
Loss of library book (1 case) .....	60		60	
Loss of access cards (114 cases) .....	1,710		1,710	
Loss of BlackBerry (3 cases) .....	1,350		1,350	
Loss of cellular phones (7 cases) .....	1,128		1,128	
Loss of computer equipment (2 cases) .....	22		22	
Loss of equipment (1 case) .....	12		12	
Loss of keys (3 cases) .....	329		329	
<b>Canada Industrial Relations Board</b>				
Loss of USB Flashdrive (3 cases) .....	45		45	

**LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE – OCCURRENCE OR DISCOVERY in 2010-2011—Continued**

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Damage to government vehicle.....	12,260		12,260	
Loss of BlackBerry (7 cases) .....	2,075		2,075	
Loss of cell phones (3 cases) .....	255		255	
Loss of USB flashdrive (2 cases).....	20		20	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to a BlackBerry (1 case).....	49		49	
Damage to a computer monitor (1 case) .....	256		256	
Damage to a government vehicle (2 cases).....	2,728		2,728	
Damage to a government vehicle following an accident (6 cases) .....	11,651		11,651	
Loss of BlackBerry (17 cases) .....	2,396		2,396	
Loss of cellular phones (3 cases).....	229		229	
<b>Canadian Space Agency</b>				
Loss of BlackBerry (5 cases) .....	500		500	
Loss of cellular telephone (1 case) .....	100		100	
<b>JUSTICE</b>				
<b>Canadian Human Rights Commission</b>				
Destruction of a chair due to a fire (1 case).....	500		175	325
<b>Office of the Director of Public Prosecutions</b>				
Loss of BlackBerry (1 case) .....	200		200	
Loss of cellular phone (1 case).....	200		200	
Loss of departmental access/identification card (8 cases).....	37		37	
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Damage to building (1 item).....	30,000		30,000	
Loss or damage to machinery (98 items).....	119,385	14,872	104,513	
Loss or damage to computers (265 items) .....	1,065,462	5,360	1,059,709	393
Loss or damage to construction engineering equipment (4 items) .....	3,025		3,025	
Loss or damage to electrical equipment (136 items).....	121,581	27,477	94,104	
Loss or damage to laptops (9 items) .....	22,985	8,699	14,286	
Loss or damage to military kit (9,897 items).....	568,934	57,545	511,100	289
Loss or damage to military specific equipment (3,192 items) .....	692,268	27,035	665,179	54
Loss or damage to non military specific equipment (6,064 items) .....	846,302	43,707	802,381	214
Loss or damage to technical equipment (561 items).....	549,252	40,548	508,704	
Loss or damage to telecommunications equipment (443 items) .....	430,605	4,241	426,265	99
Loss or damage to tools (368 items) .....	189,299	36,402	152,897	
Loss or damage to transportation equipment (80 items).....	58,152	56	58,096	
Loss or damage to weapons and accessories (4,749 items) .....	320,481	9,903	310,221	357
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Damage to government vehicle in an accident (1 case) .....	2,456		2,456	
Loss of BlackBerry (1 case) .....	300		300	
Loss of laptop (1 case) .....	490		490	
Loss of projector (1 case) .....	1,100		1,100	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE --  
OCCURRENCE OR DISCOVERY in 2010-2011—Continued

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>PARLIAMENT</b>				
<b>The Senate</b>				
Damage to a desk .....	3,045		3,045	
Damage to photocopier during move.....	11,646		11,646	
<b>PRIVY COUNCIL</b>				
<b>Chief Electoral Officer</b>				
Loss of BlackBerry (3 cases) .....	1,300		1,300	
Loss of cellular phone (2 cases).....	200		200	
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Department</b>				
Loss of BlackBerry devices (13 cases) .....	1,250			1,250
Loss of laptop computer (1 case).....	1,600			1,600
<b>Canada Border Services Agency</b>				
Damage to equipment (3 cases) .....	5,249		5,249	
Damage to properties (5 cases).....	1,001		1,001	
Damage to vehicle (8 cases) .....	3,589		3,589	
Loss of cellular phones and BlackBerry (22 cases).....	4,097		4,097	
Loss of computer equipment (29 cases) .....	8,096		8,096	
Loss of equipment (126 cases) .....	23,906		23,906	
Loss of keys (247 cases) .....	1,774		1,774	
Loss of uniform components (44 cases) .....	7,202		7,202	
<b>Correctional Service of Canada</b>				
Damage to property and equipment (52 cases) .....	14,453		14,453	
Damages due to fire (7 cases).....	20,030		20,030	
Damages following a motor vehicle accident (64 cases).....	278,663		278,663	
Loss of asset inventories (3 cases).....	1,426		1,426	
Loss of supplies (1 case).....	3,000		3,000	
Damage due to water (20 cases).....	268,810		268,810	
<b>Royal Canadian Mounted Police</b>				
Damage to buildings/properties (5 cases).....	8,607		8,607	
Damage to vehicles (1,068 cases) .....	2,864,071	452,680	2,262,486	148,905
Damage/Loss of computers/equipment (23 cases).....	44,001	120	43,881	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Damage to building (7 cases) .....	39,523		39,523	
Damage to equipment.....	700		700	
Damage to vehicle .....	2,949		2,949	
Loss of BlackBerry (12 cases) .....	2,049		2,049	
Loss of cellular phone (5 cases).....	800		800	
Loss of communication device - Bluetooth .....	130		130	
Loss of informatics equipment (13 cases).....	12,366		12,366	
Loss of key and replacement of local key system .....	239		239	
Loss of office equipment (2 cases).....	500		500	

**LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL LOSS, DESTRUCTION OR DAMAGE —  
OCCURRENCE OR DISCOVERY in 2010-2011—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Damage to government vehicle (26 cases) .....	61,760	3,863	57,897	
Damage to laptop (1 case) .....	1,295		1,295	
Loss of BlackBerry (14 cases) .....	2,739		2,739	
Loss of camera (1 case) .....	3,285		3,285	
Loss of camera memory card (1 case) .....	30		30	
Loss of cellphone (4 cases) .....	100		100	
Loss of laptop (1 case) .....	1,312		1,312	
Loss of USB drive (1 case) .....	20		20	
<b>Canadian Transportation Agency</b>				
Loss of equipment .....	300		300	
<b>Office of Infrastructure of Canada</b>				
Loss of BlackBerry (3 cases) .....	899		899	
Loss of art work .....	1,050		1,050	
<b>TREASURY BOARD</b>				
<b>Secretariat</b>				
Loss of BlackBerry (7 cases) .....	2,210			2,210
Loss of printer cartridge (1 case) .....	508			508
<b>VETERANS AFFAIRS</b>				
Damage to government vehicle in an accident (2 cases) .....	22,922		22,922	
Loss of access cards .....	100		100	
Loss of computer equipment (2 cases) .....	321		321	
Loss of USB Flash Drive .....	18		18	
	19,111,665	941,165	17,889,503	280,997

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA

<u>Brief description of loss</u>	<u>Year loss reported in Public Accounts of Canada</u>	<u>Amount of original loss</u>	<u>Amendments to original loss since inception</u>	<u>Amended amount of loss</u>	<u>Amount recovered in previous years</u>	<u>Amount recovered in 2010-2011</u>	<u>Amount not expected to be recovered</u>	<u>Amount expected to be recovered in subsequent years</u>
<b>AGRICULTURE AND AGRI-FOOD</b>								
<b>Department</b>								
Fraudulent use of timesheet .....	2004-2005	16,556	40,359	56,915	20,007	2,200	26,915	7,793
<b>Canadian Food Inspection Agency</b>								
Damage to Government vehicle in an accident (111 cases) .....	2009-2010	133,024		133,024	16,970	5,169	110,885	
Unauthorized use of charge card .....	2009-2010	1,582		1,582		1,582		
<b>Canadian Grain Commission</b>								
Misuse of employee travel card (4 cases) .....	2009-2010	13,472		13,472	7,971	3,462		2,039
<b>CANADA REVENUE AGENCY</b>								
Fraudulent overtime claims (2 cases) .....	1997-98	133,792		133,792	86,160		45,000	2,632
Fraudulent claim for reimbursement .....	2009-2010	52,031		52,031			52,031 <sup>(1)</sup>	
Personal purchases made by an employee using a CRA charge card .....	2007-2008	4,064		4,064	1,765			2,299
Personal purchases of an employee using a CRA charge card and fraudulent claims for payment .....	2005-2006	7,752		7,752				7,752
Personal purchases made by an employee using a CRA charge card .....	2008-2009	3,219		3,219				3,219
False statement on income tax return .....	2009-2010	16,720		16,720	950			15,770
False travel claim .....	2009-2010	811		811			811 <sup>(1)</sup>	
Falsification of documents .....	2009-2010	480		480		480		
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)								
Income tax .....	2001-2002	11,371,419		11,371,419	5,347,324	13	5,924,083 <sup>(1)</sup>	99,999
Income tax .....	2002-2003	8,768,905		8,768,905	4,742,008	14,120	3,982,890 <sup>(1)</sup>	29,887
Income tax .....	2003-2004	12,026,416		12,026,416	8,578,341	44,545	3,163,960	239,570
Income tax .....	2004-2005	7,922,895		7,922,895	5,372,635	172,425	2,151,302 <sup>(1)</sup>	226,533
Income tax .....	2005-2006	9,648,565		9,648,565	6,004,433	123,035	2,524,108 <sup>(1)</sup>	996,989
Income tax .....	2006-2007	5,865,180		5,865,180	2,565,829	90,311	1,883,082 <sup>(1)</sup>	1,325,958
Income tax .....	2007-2008	13,004,212		13,004,212	3,557,152	121,413	6,584,437 <sup>(1)</sup>	2,741,210
Income tax .....	2008-2009	15,562,835	(501,070) <sup>(1)</sup>	15,061,765	6,682,925	751,315	3,198,182 <sup>(1)</sup>	4,429,343
Income tax .....	2009-2010	7,428,731		7,428,731	1,969,105	127,664	1,084,074 <sup>(1)</sup>	4,247,888
Goods and services tax/harmonized sales tax .....	2001-2002	9,442,892		9,442,892	1,770,103		7,669,691	3,098
Goods and services tax/harmonized sales tax .....	2002-2003	13,042,536		13,042,536	1,123,588	2,272	11,794,113 <sup>(1)</sup>	122,563
Goods and services tax/harmonized sales tax .....	2003-2004	6,800,491		6,800,491	2,710,332	167	3,717,262	372,730
Goods and services tax/harmonized sales tax .....	2004-2005	4,581,548		4,581,548	1,251,008	7,002	3,021,307 <sup>(1)</sup>	302,231
Goods and services tax/harmonized sales tax .....	2005-2006	5,924,283		5,924,283	1,483,683	15,513	3,424,540 <sup>(1)</sup>	1,000,547
Goods and services tax/harmonized sales tax .....	2006-2007	8,692,483	(17,804)	8,674,679	2,798,444	9,837	5,010,775 <sup>(1)</sup>	855,623

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'**  
**PUBLIC ACCOUNTS OF CANADA—Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Goods and services tax/harmonized sales tax .....	2007-2008	17,198,434		17,198,434	3,250,431	80,632	11,721,670 <sup>(1)</sup>	2,145,701
Goods and services tax/harmonized sales tax .....	2008-2009	13,735,115		13,735,115	4,935,148	209,570	5,688,000 <sup>(1)</sup>	2,902,397
Goods and services tax/harmonized sales tax .....	2009-2010	7,265,375		7,265,375	1,688,648	103,753	2,187,463 <sup>(1)</sup>	3,285,511
Other administered losses .....	2006-2007	72,003		72,003	36,578	30,541	508	4,376
Other administered losses .....	2008-2009	96,645		96,645	950 <sup>(1)</sup>		83,072	12,623
Other administered losses .....	2009-2010	111,065		111,065	26,661 <sup>(1)</sup>	2,183	30,700	51,521
<b>CANADIAN HERITAGE</b>								
<b>Library and Archives Canada</b>								
Loss of a piece of sound equipment during a move (1 case) .....	2009-2010	35,000			35,000		35,000 <sup>(1)</sup>	
<b>CITIZENSHIP AND IMMIGRATION</b>								
<b>Department</b>								
Misappropriation of funds .....	2002-2003	178,540		(316) <sup>(1)</sup>	178,224	15,178		163,046
<b>ENVIRONMENT</b>								
<b>Department</b>								
Misuse of Government charge card and unauthorized use of the card .....	1997-98	7,400		7,400			7,400 <sup>(1)</sup>	
Misuse of Government acquisition card .....	2002-2003	124		124			124 <sup>(1)</sup>	
Misuse of Government acquisition card (2 cases) .....	2006-2007	3,696		3,696	3,025 <sup>(1)</sup>	671		
Damage to Government vehicle - Shuttle .....	2009-2010	4,000		4,000				4,000
Damage to BlackBerry and ID/Access card due to car fire .....	2009-2010	58		58				58
Damage to Government properties due to house fire .....	2009-2010	200		200				200
Loss of BlackBerry (4 cases) .....	2009-2010	830		830				830
Theft of vehicles and trailers (3 cases) .....	2002-2003	45,567		45,567	44,944		623 <sup>(1)</sup>	
Theft of laptop computer (16 cases) .....	2001-2002	63,390		63,390	2,286		58,390 <sub>(1)</sub>	2,714
Theft of laptop computer (13 cases) .....	2003-2004	47,840		47,840	2,200		32,926 <sub>(1)</sub>	12,714
Theft of laptop computer (9 cases) .....	2004-2005	41,058		41,058	1,800		25,524	13,734
Theft of laptop (6 cases) .....	2009-2010	8,100		8,100			3,000	5,100
Theft of computer and peripheral equipment (17 cases) .....	2002-2003	32,490		32,490	1,048		31,442 <sup>(1)</sup>	
Theft of office equipment (8 cases) .....	2001-2002	2,008		2,008			960	1,048
Theft of optical equipment (7 cases) .....	2001-2002	15,485		15,485	637		8,485 <sub>(1)</sub>	6,363
Theft of tools (6 cases) .....	2002-2003	18,979		18,979			18,979 <sub>(1)</sub>	
Theft of technical equipment (9 cases) .....	2002-2003	6,692		6,692			6,692 <sub>(1)</sub>	
Theft of audio/video equipment (4 cases) .....	2003-2004	14,998		14,998			2,498	12,500
Theft of digital camera .....	2009-2010	100		100				100
Theft of cellular phone .....	2009-2010	180		180				180
Theft of cellular phone as a result of vehicle break-in (2 cases) .....	2009-2010	200		200			100 <sub>(1)</sub>	100
Theft of firearms (6 cases) .....	2002-2003	4,200		4,200			4,200	

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS  
 PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Theft of clothing and uniforms (3 cases) .....	2002-2003	1,850		1,850			1,850 <sup>(1)</sup>	
Theft of envelope with money .....	2004-2005	8		8			8	
Theft of public money .....	2009-2010	40		40				40
Loss of vehicle and equipment in ferry sinking .....	2005-2006	45,000		45,000			45,000 <sup>(1)</sup>	
Drill and replace safe lock by locksmith .....	2009-2010	650		650				650
<b>Parks Canada Agency</b>								
Explosion of pontoon in Chambly Canal .....	2007-2008	16,067		16,067			16,067 <sup>(1)</sup>	
Damage to an office caused by frozen water lines (2 cases) .....	2008-2009	12,000		12,000		10,000	2,000	
Damage to Government vehicle due to accident (29 cases) .....	2008-2009	105,885	1,200	107,085	4,129		76,876	26,080
Damage to Government vehicle due to accident (24 cases) .....	2009-2010	67,937		67,937			64,415	3,522
Damage to boarding bridge (1 case) .....	2009-2010	1,180		1,180				1,180
Net cashier shortages (gross shortages \$ 30,476; gross overages \$ 19,884) .....	2008-2009	10,593		10,593			9,612	981
<b>FISHERIES AND OCEANS</b>								
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program .....	2003-2004	1,875,000	(825,000)	1,050,000	6,000			1,044,000
Theft of plumbing and fixtures .....	2006-2007	5,490		5,490			5,490 <sup>(1)</sup>	
Damage to government vehicles (63 cases) .....	2009-2010	143,144		143,144	35,649		103,906	3,589
Fraudulent endorsement of cheques .....	2009-2010	61,039		61,039	24,881	14,539		21,619
Fraudulent use of acquisition card .....	2009-2010	2,500	(2,106)	394				394
Unauthorized use of designated travel card (10 cases) .....	2009-2010	21,165		21,165	15,270			5,895
Unauthorized use of Government cell phone .....	2009-2010	300		300			300 <sup>(1)</sup>	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>								
<b>Department</b>								
Theft of immigration, mission visa/consular funds .....	1994-95	176,857		176,857				176,857
Theft of mission funds (3 cases) .....	2000-2001	935,794		935,794				935,794
Theft of cash deposit (2 cases) .....	2007-2008	900		900			900 <sup>(1)</sup>	
Theft of equipment .....	2009-2010	1,691		1,691			1,691 <sup>(1)</sup>	
Missing laptop (2 cases) .....	2009-2010	2,886		2,886			2,886 <sup>(1)</sup>	
Purchase for personal use .....	2007-2008	1,778		1,778			1,778	
Fraudulent travel or overtime claims (3 cases) .....	2003-2004	42,559	(410)	42,149			1,149	41,000
Fraud involving immigration revenue .....	2003-2004	2,000,000	200,000	2,200,000	450,000			1,750,000
Claim for false overtime .....	2007-2008	112		112			112 <sup>(1)</sup>	
Claim for false hotel invoices .....	2007-2008	1,135		1,135			1,135	
Loss due to not claiming value-added tax in timely matter (2 cases) ....	2008-2009	546,669		546,669		323,046	223,623 <sup>(1)</sup>	

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'**  
**PUBLIC ACCOUNTS OF CANADA—Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>Canadian International Development Agency</b>								
False or fraudulent claims for grants and contributions (3 cases) .....	2008-2009	2,991,215	(946,409) <sup>(1)</sup>	2,044,806	128,116	58,646	1,850,792 <sup>(1)</sup>	7,252
False or fraudulent claims for grants and contributions .....	2009-2010	703,000		703,000		703,000		
Fraudulent claims for payment .....	2008-2009	21,214		21,214	3,589		17,625 <sup>(1)</sup>	
Fraudulent claims for payment .....	2009-2010	154,454		154,454		154,454		
Personal use of cellular phone .....	2009-2010	3,736		3,736		3,736		
<b>GOVERNOR GENERAL</b>								
Damage due to water pipe break .....	2009-2010	80,000	(10,810)	69,190	16,330	52,860		
<b>HEALTH</b>								
<b>Department</b>								
Fraudulent claims for benefits (2 cases) .....	2007-2008	149,674	10,817	160,491			160,491	
Fraudulent claims for benefits (2 cases) .....	2009-2010	251,000	3,077	254,077	62,719	6,657		184,701
Claims for false overtime and misuse of taxi chits (1 case) .....	2009-2010	30,000	(21,701)	8,299				8,299
False or fraudulent claims for contributions (3 cases) .....	2009-2010	8,399,000		8,399,000	553,198	4,361	4,518,071 <sup>(1)</sup>	3,323,370
Misuse of Government acquisition card (1 case) .....	2009-2010	19,222		19,222		5,443		13,779
Overpayments - Non-insured health services providers (5 cases) .....	2009-2010	10,683,689	(3,699,048)	6,984,641				6,984,641
Fraudulent use of Government acquisition card (1 case) .....	2009-2010	208		208	208 <sup>(1)</sup>			
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>								
<b>Department</b>								
Fraudulent claims for benefits:								
Employment Insurance Benefits..... 2003-2004	106,399,911	1,350,323 <sup>(1)</sup>	107,750,234	73,106,159 <sup>(1)</sup>	1,017,673	33,626,402 <sup>(1)</sup>		
Employment Insurance Benefits..... 2004-2005	68,476,029	18,535,767 <sup>(1)</sup>	87,011,796	58,885,383 <sup>(1)</sup>	2,228,897	4,186,471 <sup>(1)</sup>	21,711,045	
Employment Insurance Benefits..... 2005-2006	127,650,924	(16,410,370) <sup>(1)</sup>	111,240,554	73,624,461 <sup>(1)</sup>	4,602,002	1,100,526 <sup>(1)</sup>	31,913,565	
Employment Insurance Benefits..... 2006-2007	152,555,845	(17,129,728) <sup>(1)</sup>	135,426,117	85,825,243 <sup>(1)</sup>	6,816,766	946,487 <sup>(1)</sup>	41,837,621	
Employment Insurance Benefits..... 2007-2008	146,870,081	(8,474,377) <sup>(1)</sup>	138,395,704	80,023,484 <sup>(1)</sup>	9,536,361	575,823 <sup>(1)</sup>	48,260,036	
Employment Insurance Benefits..... 2008-2009	116,135,633	(5,883,525) <sup>(1)</sup>	110,252,108	50,940,539 <sup>(1)</sup>	11,465,769	288,055 <sup>(1)</sup>	47,557,745	
Employment Insurance Benefits (112,561 cases) .....	2009-2010	119,124,773	(10,496,191) <sup>(1)</sup>	108,628,582	21,295,709 <sup>(1)</sup>	23,954,017	100,613 <sup>(1)</sup>	63,278,243
Family Allowances .....	1988-89	144,968	(21,875)	123,093	60,664		61,849	580
Family Allowances .....	1991-92	79,520	(5,817)	73,703	25,689		42,967	5,047
Family Allowances .....	1993-94	113,772	42,974	156,746	41,720	2,371	111,252	1,403
Family Allowances .....	1994-95	3,690	23,197	26,887	7,150	2,400	16,294	1,043
Old Age Security .....	1985-86	168,923	430,684	599,607	175,212	4,796	184,955	234,644
Old Age Security .....	1986-87	173,459	68,877	242,336	95,000	3,244	143,876	216
Old Age Security .....	1987-88	348,198	(103,471)	244,727	133,445	2,048	82,923	26,311

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS  
PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Old Age Security .....	1988-89	1,149,776	(478,928)	670,848	228,923	1,200	276,880	163,845
Old Age Security .....	1989-90	745,061	16,679	761,740	140,294	13,269	216,743	391,434
Old Age Security .....	1990-91	450,788	39,304	490,092	120,007	600	192,431	177,054
Old Age Security .....	1991-92	563,001	159,382 <sup>(1)</sup>	722,383	143,469	2,548	461,358	115,008
Old Age Security .....	1992-93	541,650	565,793 <sup>(1)</sup>	1,107,443	152,691	801	817,659	136,292
Old Age Security .....	1993-94	256,140	168,824	424,964	84,053	3,344	171,205	166,362
Old Age Security .....	1994-95	1,076,882	133,922	1,210,804	183,073	8,354	764,223	255,154
Old Age Security .....	1995-96	558,177	446,246	1,004,423	449,647	14,278	443,435 <sup>(1)</sup>	97,063
Old Age Security .....	1996-97	556,744	1,014	557,758	47,214	299	360,504 <sup>(1)</sup>	149,741
Old Age Security .....	1997-98	808,271	402,225	1,210,496	180,078	7,132	649,131 <sup>(1)</sup>	374,155
Old Age Security .....	1998-99	955,473	203,073	1,158,546	262,308	12,178	413,349	470,711
Old Age Security .....	1999-2000	517,463	(63,522)	453,941	193,953	14,462	105,433 <sup>(1)</sup>	140,093
Old Age Security .....	2000-2001	985,419	(130,563) <sup>(1)</sup>	854,856	201,639	16,141	90,854	546,222
Old Age Security .....	2001-2002	3,658,263	(3,137,024)	521,239	79,244	5,088	69,331	367,576
Old Age Security .....	2002-2003	843,538	(231,351) <sup>(1)</sup>	612,187	111,350	10,321	190,300	300,216
Old Age Security .....	2003-2004	2,330,524	(871,247) <sup>(1)</sup>	1,459,277	100,700	8,300	89,517	1,260,760
Old Age Security .....	2004-2005	1,013,070	(694,547)	318,523	72,004	15,674		230,845
Old Age Security .....	2005-2006	718,362	(253,155)	465,207	46,572	6,033	55,584	357,018
Old Age Security .....	2008-2009	134,360		134,360	12,318	8,737		113,305
Old Age Security (15 cases) .....	2009-2010	606,989	(16,326) <sup>(1)</sup>	590,663	44,092	26,433		520,138
Canada Pension Plan .....	1979-80	249		249				249
Canada Pension Plan .....	1986-87	3,034	11,444	14,478	3,218			11,260
Canada Pension Plan .....	1987-88	2,815	9,382	12,197	10,964			1,233
Canada Pension Plan .....	1989-90	204,857	(144,153)	60,704	28,915			11,644
Canada Pension Plan .....	1990-91	1,237,299	(1,164,705)	72,594	36,784	2,500	13,113	20,197
Canada Pension Plan .....	1991-92	400,740	(254,169)	146,571	66,729	2,710	3,180	73,952
Canada Pension Plan .....	1992-93	305,029	(61,462)	243,567	131,187	6,781	11,797	93,802
Canada Pension Plan .....	1993-94	244,571	(100,305) <sup>(1)</sup>	144,266	95,840	600	4,352	43,474
Canada Pension Plan .....	1994-95	554,947	(334,348) <sup>(1)</sup>	220,599	91,291	1,682	2,632	124,994
Canada Pension Plan .....	1995-96	724,248	(94,483) <sup>(1)</sup>	629,765	198,598	39,025	8,358	383,784
Canada Pension Plan .....	1996-97	287,024	59,660 <sup>(1)</sup>	346,684	236,727	5,634	6,016	98,307
Canada Pension Plan .....	1997-98	1,862,075	(1,296,584) <sup>(1)</sup>	565,491	218,513	20,642	38,214	288,122
Canada Pension Plan .....	1998-99	922,012	64,600	986,612	220,062	25,923	120,313 <sup>(1)</sup>	620,314
Canada Pension Plan .....	1999-2000	1,166,820	(184,853) <sup>(1)</sup>	981,967	272,779	13,181	61,917	634,090
Canada Pension Plan .....	2000-2001	1,426,831	(845,144)	581,687	200,746	23,921	14,132	342,888
Canada Pension Plan .....	2001-2002	1,675,005	(905,269) <sup>(1)</sup>	769,736	301,276	37,877	45,638 <sup>(1)</sup>	384,945
Canada Pension Plan .....	2002-2003	540,077	131,363 <sup>(1)</sup>	671,440	222,031	32,660	76,011 <sup>(1)</sup>	340,738
Canada Pension Plan .....	2003-2004	331,076	301,768 <sup>(1)</sup>	632,844	171,949	43,623	5,870	411,402
Canada Pension Plan .....	2004-2005	709,351	26,174	735,525	125,838	29,600	9,461	570,626
Canada Pension Plan .....	2005-2006	392,020	308,572 <sup>(1)</sup>	700,592	199,269	17,427	58,278	425,618
Canada Pension Plan .....	2006-2007	27,486	670,354 <sup>(1)</sup>	697,840	261,379	23,181	21,106 <sup>(1)</sup>	392,174
Canada Pension Plan .....	2007-2008	852,364	(132,588) <sup>(1)</sup>	719,776	429,317	31,269	100,662 <sup>(1)</sup>	158,528
Canada Pension Plan .....	2008-2009	724,860	(218,414) <sup>(1)</sup>	506,446	217,205	30,761	93,961	164,519
Canada Pension Plan (292 cases) .....	2009-2010	606,033	(159,047) <sup>(1)</sup>	446,986	93,274	184,377	44,338 <sup>(1)</sup>	124,997
Fraudulent application forms pursuant to Canada student loans (11 cases) .....	2004-2005	68,010	(43,064)	24,946			18,874	6,072
Fraudulent application forms pursuant to Canada student loans (7 cases) .....	2005-2006	37,397	(16,920) <sup>(1)</sup>	20,477			6,847	13,630
Fraudulent application forms pursuant to Canada Student loans (2 cases) .....	2006-2007	5,195	(4,802)	393			243	150

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'**  
**PUBLIC ACCOUNTS OF CANADA—Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent application forms pursuant to Canada student loans (3 cases) . . . . .	2008-2009	\$ 11,059	(481) <sup>(1)</sup>	\$ 10,578				\$ 10,578
Fraudulent application forms pursuant to Canada student loans (19 cases) . . . . .	2009-2010	\$ 137,572	3,041 <sup>(1)</sup>	\$ 140,613	\$ 6,440		\$ 22,359 <sup>(1)</sup>	\$ 111,814
Fraudulent cheques issued by an employee . . . . .	1997-98	\$ 186,158		\$ 186,158	\$ 169,088	\$ 17,070		
Fraudulent claim for Universal Child Care Benefits (1 case) . . . . .	2009-2010	\$ 6,500		\$ 6,500	\$ 900	\$ 1,200		\$ 4,400
Losses of public money:								
Fraudulent direct deposit (1 case) . . . . .	2004-2005	\$ 44,293		\$ 44,293	\$ 14,529	\$ 3,245		\$ 26,519
Fraud by an employee (2 cases) . . . . .	2006-2007	\$ 11,767	(32)	\$ 11,735	\$ 950	\$ 300		\$ 10,485
Loss of receipts (2 cases) . . . . .	2006-2007	\$ 1,418	(13)	\$ 1,405		\$ 1,405		
Personal use of taxi vouchers (1 case) . . . . .	2007-2008	\$ 22,000	(1,425)	\$ 20,575			\$ 20,575 <sup>(1)</sup>	
Fraudulent operation by an employee (Old Age Security) (3 cases) . . . . .	2008-2009	\$ 115,669		\$ 115,669	\$ 10,630			\$ 105,039
Fraudulent access to government funds (Grants and contributions) (4 cases) . . . . .	2008-2009	\$ 95,794		\$ 95,794				\$ 95,794
Fraudulent access to government funds (Grants and contributions) (1 case) . . . . .	2009-2010	\$ 80,000		\$ 80,000	\$ 10,000			\$ 70,000
Fraudulent claims for Wage Earner Protection Program (24 cases) . . . . .	2009-2010	\$ 21,928	(21,928) <sup>(2)</sup>					
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>								
<b>Department</b>								
Fraudulent claims for social assistance payment, Saskatchewan region . . . . .	1987-88	\$ 18,278	2,506	\$ 20,784	\$ 18,824		\$ 1,960 <sup>(1)</sup>	
Fraudulent claims for social assistance payment, Saskatchewan region . . . . .	1988-89	\$ 5,170		\$ 5,170	\$ 1,000		\$ 4,170 <sup>(1)</sup>	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) . . . . .	1992-93	\$ 9,471	9,725	\$ 19,196	\$ 6,400		\$ 12,796 <sup>(1)</sup>	
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases) . . . . .	1993-94	\$ 31,294	(3,542)	\$ 27,752	\$ 4,291		\$ 23,461 <sup>(1)</sup>	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) . . . . .	1994-95	\$ 8,632	(137)	\$ 8,495	\$ 1,352		\$ 7,143 <sup>(1)</sup>	
Fraudulent claims for post-secondary student support program, Quebec region (1 case) . . . . .	2005-2006	\$ 60,000		\$ 60,000			\$ 9,000	\$ 51,000
Education funding fraud, Saskatchewan . . . . .	1999-2000	\$ 2,710		\$ 2,710	\$ 100		\$ 2,610 <sup>(1)</sup>	
Unauthorized use of charge card - HQ . . . . .	2007-2008	\$ 342		\$ 342			\$ 342 <sup>(1)</sup>	
Fraudulent travel claim . . . . .	2009-2010	\$ 2,258		\$ 2,258	\$ 1,000	\$ 1,258		

## LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>INDUSTRY</b>								
<b>Department</b>								
Misuse of acquisition card (1 case).....	2003-2004	189,160	(3,556)	185,604	109,683	9,000	66,921 <sup>(1)</sup>	
<b>JUSTICE</b>								
<b>Supreme Court of Canada</b>								
Loss of equipment as a result of water damage (1 case).....	2009-2010	283		283		283		
Theft of Christmas decorations (1 case) ...	2009-2010	8,400	(8,400) <sup>(2)</sup>					
<b>NATIONAL DEFENCE</b>								
<b>Department</b>								
Misappropriation of funds from a standing advance CFB ASU Edmonton.....	2002-2003	23,000	6,711	29,711	28,926	785		
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa.....	1999-2000	28,305	63,047	91,352	24,391			66,961
Fraudulent claims for education allowances CFSU Brussels .....	2002-2003	92,000		92,000	21,400	2,400		68,200
Fraudulent payments deposited into personal bank account in Ottawa .....	2007-2008	33,948		33,948	5,000	600		28,348
Loss of meal ticket sales at CFB Esquimalt .....	2006-2007	736		736			736 <sup>(1)</sup>	
Loss of cash and vouchers at Op Archer (3 cases) .....	2006-2007	7,268		7,268				7,268
Loss due to possible fraud by an ex-military at HMCS Montreal .....	2006-2007	200		200	50		150 <sup>(1)</sup>	
Loss of standing advance Kandahar - suspected theft.....	2008-2009	20,538		20,538				20,538
Standing advance stolen at CRFC Quebec ..	2008-2009	434		434			434 <sup>(1)</sup>	
Sub cashier shortage CFB St-Jean .....	2008-2009	377		377			377 <sup>(1)</sup>	
Loss of public funds HMCS Iroquois .....	2009-2010	420		420			420 <sup>(1)</sup>	
Loss of public funds ASU Edmonton (2 cases) .....	2009-2010	71		71			71 <sup>(1)</sup>	
Loss of public funds CFB Kingston.....	2009-2010	800		800				800
Loss of public funds 8 Wing Trenton - theft .....	2009-2010	3,870		3,870				3,870
Loss of public funds JTF Afghanistan (5 cases) .....	2009-2010	587		587			587 <sup>(1)</sup>	
<b>NATURAL RESOURCES</b>								
<b>Department</b>								
Fraudulent cashing of traveler's cheques (2 cases) .....	2007-2008	12,895		12,895	2,409			10,486
Fraudulent use of a Government acquisition card (1 case) .....	2009-2010	6,438		6,438	6,204		234 <sup>(1)</sup>	
<b>PRIVY COUNCIL</b>								
<b>Department</b>								
Theft of taxi chits (2 cases).....	2009-2010	5,509		5,509	325		50	5,134

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'**  
**PUBLIC ACCOUNTS OF CANADA—Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>								
<b>Department</b>								
Loss of BlackBerry devices (6 cases) ....	2009-2010	1,199		1,199			1,199 <sup>(1)</sup>	
<b>Canada Border Services Agency</b>								
Customs import duties and taxes .....	2003-2004	9,461,548		9,461,548	64,343	1,869,306	7,527,899 <sup>(1)</sup>	
Fraudulent use of charge card .....	2006-2007	265,000		265,000	3,443	5,597		255,960
Fraudulent use of acquisition card (1 case).....	2009-2010	2,091		2,091				2,091
Loss of revenues due to <i>Customs Act</i> infractions—								
Non report/Smuggling .....	2006-2007	3,488,297		3,488,297	58,119	615,164	2,697,073 <sup>(1)</sup>	117,941
Non report/Smuggling .....	2008-2009	135,058		135,058	66,731	3,628	54,835 <sup>(1)</sup>	9,864
Non report/Smuggling .....	2009-2010	328,773		328,773	147,948	25,192	133,707 <sup>(1)</sup>	21,926
Misrepresentation—Value .....	2006-2007	508,778		508,778	89,225	25,861	364,172 <sup>(1)</sup>	29,520
Misrepresentation—Value .....	2008-2009	24,407		24,407	7,272		15,851 <sup>(1)</sup>	1,284
Misrepresentation—Value .....	2009-2010	6,533,702		6,533,702	15,166	4,004,199	1,783 <sup>(1)</sup>	2,512,554
Misrepresentation—Origin .....	2006-2007	5,279,463		5,279,463	496,671	1,900	1,370,976 <sup>(1)</sup>	3,409,916
Other infractions .....	2008-2009	11,239		11,239		11,239		
Other infractions .....	2009-2010	24,296		24,296	10,933		3,110	10,253
Theft of cash (2 cases) .....	2009-2010	3,800		3,800				3,800
Fraudulent use of courier account (1 case).....	2009-2010	348		348				348
<b>Correctional Service</b>								
Damage following motor vehicle accidents (66 cases) .....	2009-2010	162,082		162,082	1,852		150,708	9,522
Vandalism of property and equipment (292 cases).....	2008-2009	51,018		51,018	4,436		43,685	2,897
Vandalism of property and equipment (1,505 cases) .....	2009-2010	99,662		99,662	4,644	337	91,156	3,525
Theft of petty cash (2 cases).....	2009-2010	700		700		200	500	
<b>Royal Canadian Mounted Police</b>								
Willful damage to police vehicles .....	2001-2002	48,221		48,221	15,047		33,174 <sup>(1)</sup>	
Damage to Government vehicles (1 case) .....	2003-2004	236,176		236,176	70,369		165,807 <sup>(1)</sup>	
Damage to Government vehicles (1 case) .....	2003-2004	1,767,217		1,767,217	349,023		1,418,194	
Damage to Government vehicles .....	2004-2005	68,176		68,176	42,264		24,546	1,366
Damage to Government vehicles .....	2004-2005	1,043,979		1,043,979	130,214		912,905	860
Damage to Government vehicles (427 cases) .....	2005-2006	1,080,980		1,080,980	118,441		954,329	8,210
Damage to Government vehicles (32 cases) .....	2006-2007	100,940		100,940	26,085		57,134	17,721
Damage to Government vehicles (629 cases) .....	2006-2007	1,453,806		1,453,806	148,698		1,279,618	25,490
Damage to Government vehicles in an accident (2 cases) .....	2007-2008	942,960		942,960	127,191	17,293	796,301	2,175
Damage to Government vehicles in an accident (28 cases) .....	2007-2008	47,577		47,577	2,424	1,478	43,675 <sup>(1)</sup>	
Damage to Government vehicles (44 cases) .....	2008-2009	86,617		86,617	31,325		51,655	3,637
Damage to Government vehicles (741 cases) .....	2008-2009	2,145,330		2,145,330	518,321	59,640	1,413,016	154,353
Damage to Government vehicles (49 cases) .....	2009-2010	257,706		257,706	12,750	761	160,702	83,493
Damage to Government vehicles (1,367 cases) .....	2009-2010	4,178,225		4,178,225	694,263	27,817	3,413,982	42,163

## LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA—Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$	\$	\$
Damage to Government property (11 cases).....	2005-2006	53,700		53,700	6,335		1,463	45,902
Damage to Government property (5 cases). . . . .	2005-2006	21,371		21,371			16,826 <sup>(1)</sup>	4,545
Damage to snowmobile (1 case).....	2002-2003	6,660		6,660			6,660 <sup>(1)</sup>	
Damage to police vehicles (15 cases).....	2002-2003	111,540		111,540	57,301		54,239 <sup>(1)</sup>	
Damage to police transport (1 case) .....	2000-2001	71,593		71,593	17,620		53,973 <sup>(1)</sup>	
Damage/loss of equipment (1 case).....	2001-2002	84,553		84,553	1,919		82,634 <sup>(1)</sup>	
Damage/loss of equipment (1 case).....	2002-2003	59,703		59,703			59,703 <sup>(1)</sup>	
Damage/loss of equipment (1 case).....	2002-2003	164,971		164,971			164,971 <sup>(1)</sup>	
Damage to equipment (1 case).....	2003-2004	50,000		50,000			50,000	
Damage to equipment (2 cases).....	2005-2006	6,386		6,386			1,386	5,000
Damage to RCMP vehicles (accidents).....	2000-2001	1,348,510		1,348,510	344,675		1,003,835 <sup>(1)</sup>	
Damage to RCMP vehicles (accidents).....	2001-2002	1,296,339		1,296,339	415,965		880,374 <sup>(1)</sup>	
Damage to property/equipment.....	2000-2001	63,150		63,150			63,150 <sup>(1)</sup>	
Damage to property/equipment.....	2001-2002	389,980		389,980	169,000		220,980 <sup>(1)</sup>	
Vandalism to Government vehicles .....	2001-2002	312,937		312,937	158,151		154,786	
Vandalism to police vehicles (9 cases).....	2002-2003	4,172		4,172	35		4,137 <sup>(1)</sup>	
Theft of Government property .....	2000-2001	54,331		54,331			54,331 <sup>(1)</sup>	
Sooke Detachment, petty cash .....	2002-2003	100		100			100 <sup>(1)</sup>	
Shortage of contingency account (2 cases).....	2005-2006	572		572			373	199
Damage to Government vehicles - MVA (6 cases).....	2007-2008	91,154		91,154	15,764		75,390 <sup>(1)</sup>	
Intentional damage to Government vehicle (1 case).....	2006-2007	5,661		5,661	1,950			3,711
Theft of receipts (1 case).....	2006-2007	31,899		31,899				31,899
Employee misappropriation of fingerprinting revenues.....	2008-2009	4,500		4,500		425	3,475 <sup>(1)</sup>	600
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>								
Fraud—Pay officer.....	2006-2007	250,000		250,000	27,429	7,959		214,612
Fraud—Public Service Pension Fund.....	2006-2007	1,185,000	(912,069)	272,931	49,958	12,376	117,897	92,700
Fraud—Public Service Pension Fund.....	2007-2008	87,464	(49,031)	38,433	1,655	215		36,563
Fraud—Public Service Pension Fund.....	2008-2009	58,187	74,834	133,021	1,016			132,005
Fraud - Public Service Pension Fund.....	2009-2010	112,807	(112,807) <sup>(2)</sup>					
Fraudulent endorsement of payment instruments.....	2007-2008	9,600		9,600			9,600 <sup>(1)</sup>	
Malfeasance by an employee.....	2007-2008	2,775,542		2,775,542	887,212 <sup>(1)</sup>		1,495,409 <sup>(1)</sup>	392,921 <sup>(1)</sup>
Overpayments—Public Service Pension Fund.....	2007-2008	2,088,274	(1,644,255)	444,019	327,977		98,160 <sup>(1)</sup>	17,882
Overpayments—Public Service Pension Fund.....	2009-2010	211,459		211,459	78,927	7,553	49,291 <sup>(1)</sup>	75,688
Sponsorship Program (2 cases).....	2007-2008	2,568,561		2,568,561	1,248,512			1,320,049
Sponsorship Program.....	2008-2009	2,140,000		2,140,000	32,808	15,000	1,987,192	105,000
Theft of petty cash (3 cases).....	2007-2008	838		838	383		226	229
Loss of informatic equipment (7 cases)....	2008-2009	4,832		4,832		280	4,552	

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA—Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Loss of money due to an illegal act .....	2004-2005	\$ 3,452,066	\$	\$ 3,452,066	\$ 348,666	\$	\$ 3,005,207	\$ 98,193
Fraudulent use of taxi vouchers (3 cases) .....	2009-2010	26,077		26,077	90	2,000	3,077	20,910
Fraudulent use of acquisition card .....	2009-2010	4,087		4,087	2,099			1,988
Invalid overtime claim .....	2009-2010	1,800		1,800	1,470	330		
<b>TRANSPORT</b>								
<b>Department</b>								
Unauthorized use of cell phone by employee .....	2007-2008	6,339		6,339	4,748			1,591
Fraudulent travel claims (7 cases) .....	2009-2010	7,939	(7)	7,932				7,932
<b>Office of Infrastructure of Canada</b>								
Payment by the Government of Canada travel card for delinquent account .....	2006-2007	3,401		3,401			3,401 <sup>(1)</sup>	
<b>VETERANS AFFAIRS</b>								
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1992-93	97,219	(5,634)	91,585	17,800	600		73,185
False or fraudulent claims for War Veterans Allowance benefits .....	1995-96	61,330		61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits .....	1998-99	74,145	(9,971)	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1999-2000	107,828		107,828	14,094	180		93,554
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1995-96	71,625	(19,185)	52,440	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	1996-97	41,555	(38,896)	2,659	200			2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1999-2000	18,518	48,402	66,920				66,920
Misappropriation of administered account by an employee .....	1999-2000	22,013		22,013	19,468	2,545 <sup>(1)</sup>		
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2003-2004	27,888		27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2004-2005	30,108	(18,908)	11,200	131			11,069
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2005-2006	9,846		9,846	2,610			7,236
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2006-2007	2,328		2,328	120			2,208

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA—Concluded

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amendments to original loss since inception	Amended amount of loss	Amount recovered in previous years	Amount recovered in 2010-2011	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases).....	2008-2009	378,004	(1)	378,003	380	10,119		367,504
Theft of disability pension payments following death of payee (3 cases).....	2007-2008	51,893	(10,464)	41,429	6,191			35,238
Theft of disability pension payments following death of payee (8 cases).....	2008-2009	83,556	(14,175)	69,381	8,925	460		59,996
Personal use of government charge card by an employee .....	2003-2004	13,704		13,704	1,352			12,352
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the Department of Veterans Affairs Act .....	2004-2005	10,618		10,618		2,960		7,658
Fraudulent claims for benefits under Veterans Health Care Regulations .....	2005-2006	9,221		9,221	1,800	1,200		6,221
Fraudulent claim for benefits under Veterans Health Care Regulations .....	2008-2009	755	(755) <sup>(1)</sup>					
Fraudulent claims for overtime benefits by an employee .....	2009-2010	3,170		3,170		3,170		
Fraudulent claims for benefits under the Pension Act .....	2009-2010	2,807		2,807		2,807 <sup>(1)</sup>		
		1,142,563,518	(54,627,353)	1,087,936,165	526,323,769	70,453,864	172,932,264	318,226,268

<sup>(1)</sup> Amends previous year's *Public Accounts of Canada*.

<sup>(2)</sup> Previous reported loss amount and the corresponding recovered amount are amended to remove claims which have been proven to be non-fraudulent.

# **SECTION 3**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

## **Professional and Special Services**

### **CONTENTS**

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Professional and special services.....	3.2

## PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department.....	15,200,724	6,671,700	43,320	30,757,318	2,219,389	3,637,537
Canadian Dairy Commission .....	51,605			107,792	101,910	86,223
Canadian Food Inspection Agency .....	15,873,204	1,188,767	789,903	7,728,824	3,368,928	6,540,458
Canadian Grain Commission .....	629,270				36,203	250,619
	<b>31,754,803</b>	<b>7,860,467</b>	<b>833,223</b>	<b>38,593,934</b>	<b>5,726,430</b>	<b>10,514,837</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>						
Department.....	<b>1,192,576</b>				<b>447,156</b>	<b>658,738</b>
						<b>658,214</b>
<b>CANADA REVENUE AGENCY</b>						
	<b>167,585,655</b>	<b>69,577</b>	<b>2,405,797</b>	<b>60,608,938</b>	<b>4,966,481</b>	<b>64,433,192</b>
<b>CANADIAN HERITAGE</b>						
Department.....	4,588,873	690,876		5,936,625	2,293,349	2,003,617
Canadian Radio-television and Telecommunications Commission .....	72,675			1,498,223	916,640	400,908
Library and Archives of Canada.....	447,271	54,451	39,278	3,179,474	286,477	163,187
National Battlefields Commission .....	8,086	44,181			25,947	36,516
National Film Board .....	22,704	6,709,100		682,456		52,420
Office of the Co-ordinator, Status of Women .....	35,248			10,888	112,079	22,968
Public Service Commission .....	60,803		22,719	772,155	891,328	1,761,153
Public Service Labour Relations Board .....	28		6,701	488,580	316,405	14,665
Public Service Staffing Tribunal.....	1,075		1,860	2,682	109,786	18,994
Registry of the Public Servants Disclosure Protection Tribunal .....	1,656	16,465		2,000	8,729	
	<b>5,238,419</b>	<b>7,515,073</b>	<b>70,558</b>	<b>12,573,083</b>	<b>4,960,740</b>	<b>4,474,428</b>

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services;

- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid; and,
- the total amount and the total number of payees, for each main classification of services, of payments to one individual or organization aggregating to less than \$100,000.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
6,604,903	3,068,761	15,586,486	1,581,320 72,012	3,491,629 71,782	6,298,452 62,983	36,590,957 566,154	131,752,496 1,120,461
219,805 505,814	1,702,241 66,018	13,202,183 29,473	1,385,011 198,269	3,208,461 28,279	3,400,931 341,611	17,813,822 243,983	76,422,538 2,329,539
<b>7,330,522</b>	<b>4,837,020</b>	<b>28,818,142</b>	<b>3,236,612</b>	<b>6,800,151</b>	<b>10,103,977</b>	<b>55,214,916</b>	<b>211,625,034</b>
<b>1,743,560</b>			<b>381,536</b>	<b>295,561</b>	<b>1,307,499</b>	<b>5,585,963</b>	<b>12,270,803</b>
<b>2,286,798</b>	<b>10,433,121</b>	<b>1,204,465</b>	<b>7,914,144</b>	<b>807,714</b>	<b>19,726,379</b>	<b>5,115,609</b>	<b>347,557,870</b>
1,058,816	766,035	1,034,693	638,288	2,940,664	2,113,812	3,604,897	27,670,545
332,713 1,421,360	136,803 1,530,176		491,201 238,585	30,635 778,373	516,176 1,202,197	120,311 872,250	4,516,285 10,213,079
82,327	321,780 192,139	95,897	26,580 219,911		9,497 388,947	144,371 5,773,310	616,958 14,219,211
2,249,892	840 501,346	1,400 15,484	29,555 167,432	175,993 222,512	89,318 1,469,832	319,730 2,228,117	802,443 10,362,773
4,800	58,109		96,193	36,813	92,075	513,710	1,628,079
3,300	10,427		35,686		18,500	27,502	229,812
160,726	608		5,145	525	5,145		200,999
<b>5,318,358</b>	<b>3,518,263</b>	<b>1,147,474</b>	<b>1,948,576</b>	<b>4,185,515</b>	<b>5,905,499</b>	<b>13,604,198</b>	<b>70,460,184</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	4,642,146		85,711,108	30,122,897	4,577,987	5,890,034
Immigration and Refugee Board of Canada .....	347,628			3,575,507	9,550,614	231,278
	<b>4,989,774</b>		<b>85,711,108</b>	<b>33,698,404</b>	<b>14,128,601</b>	<b>6,121,312</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>						
	<b>878,857</b>	<b>27,906</b>		<b>380,895</b>	<b>465,715</b>	<b>743,935</b>
<b>ENVIRONMENT</b>						
Department .....	15,642,061	22,582,843	139,924	5,656,699	8,594,790	9,448,258
Canadian Environmental Assessment Agency .....	23,368	46,974	16,843	689,244	721,717	1,809,128
National Round Table on the Environment and the Economy .....	30,732			48,528	88,396	
Parks Canada Agency .....	4,469,207	100,290,431	150,575	3,610,876	7,093,886	2,581,935
	<b>20,165,368</b>	<b>122,920,248</b>	<b>307,342</b>	<b>10,005,347</b>	<b>16,498,789</b>	<b>13,839,321</b>
<b>FINANCE</b>						
Department .....	241,088		45	1,978,020	1,256,882	4,649,990
Auditor General .....	2,323,929		13,555	320,555	841,974	59,009
Canadian International Trade Tribunal .....	631		3,923	63,868	105,956	
Financial Consumer Agency of Canada .....				293,359	139,555	161,890
Financial Transactions and Reports Analysis Centre of Canada .....	286,731	44,806		706,328	266,712	796,664
Office of the Superintendent of Financial Institutions .....	252			4,250,852	350,463	670,021
	<b>2,852,631</b>	<b>44,806</b>	<b>17,523</b>	<b>7,612,982</b>	<b>2,961,542</b>	<b>6,337,574</b>
<b>FISHERIES AND OCEANS</b>						
Department .....	<b>85,547,276</b>	<b>61,391,182</b>	<b>611,487</b>	<b>14,981,579</b>	<b>5,800,163</b>	<b>16,286,475</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	51,581,372	8,519,311	203,208	27,864,880	6,724,356	13,219,091
Canadian International Development Agency .....	5,570,141	1,603	85,054	4,225,288	2,008,385	1,692,932
International Joint Commission (Canadian Section) .....	3,945			75,909	98,814	
	<b>57,155,458</b>	<b>8,520,914</b>	<b>288,262</b>	<b>32,166,077</b>	<b>8,831,555</b>	<b>14,912,023</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
6,079,507	4,957,045	2,053,170	903,148	3,346,852	4,514,607	381,181	153,179,682
932,331	810,139		204,928	391,991	528,094	1,703,438	18,275,948
<b>7,011,838</b>	<b>5,767,184</b>	<b>2,053,170</b>	<b>1,108,076</b>	<b>3,738,843</b>	<b>5,042,701</b>	<b>2,084,619</b>	<b>171,455,630</b>
<b>588,576</b>	<b>204,750</b>		<b>135,143</b>	<b>64,811</b>	<b>641,311</b>	<b>2,277,127</b>	<b>6,409,026</b>
32,261,910	3,295,359	23,186,762	1,528,736	7,886,451	9,609,167	5,955,297	145,788,257
1,282,819	1,973		121,585	60,714	230,028	7,582	5,011,975
674,501 6,351,024	631 2,628,973	4,317,855	53,159 1,645,861	1,279,224	16,484 3,054,833	69,836 34,889,958	982,267 172,364,638
<b>40,570,254</b>	<b>5,926,936</b>	<b>27,504,617</b>	<b>3,349,341</b>	<b>9,226,389</b>	<b>12,910,512</b>	<b>40,922,673</b>	<b>324,147,137</b>
235,485 931,666 73,384	604,358 75,651 8,619	391,659	884,899 961,155 66,771	1,195,904 12,776 56,037	1,228,006 767,542 176,499	3,827,450 88,324 264,069	16,493,786 6,396,136 819,757
93,757	478		62,104	9,420	73,169	2,863,070	3,602,567
			246,550	150,946	617,250	588,074	3,798,296
			579,883	101,186	1,131,640	3,644,028	10,728,325
<b>1,334,292</b>	<b>689,106</b>	<b>391,659</b>	<b>2,801,362</b>	<b>1,526,269</b>	<b>3,994,106</b>	<b>11,275,015</b>	<b>41,838,867</b>
<b>13,378,421</b>	<b>6,412,025</b>	<b>25,133,363</b>	<b>1,162,677</b>	<b>4,671,228</b>	<b>9,537,109</b>	<b>10,502,585</b>	<b>255,415,570</b>
25,013,190	54,989,273	104,502	15,811,289	19,145,588	16,355,123	28,069,073	267,600,256
597,103	561,006		514,733	3,318,179	2,645,183	6,515,923	27,735,530
	7,656	2,627,383	64,084	36,900	10,580	835,956	3,761,227
<b>25,610,293</b>	<b>55,557,935</b>	<b>2,731,885</b>	<b>16,390,106</b>	<b>22,500,667</b>	<b>19,010,886</b>	<b>35,420,952</b>	<b>299,097,013</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>GOVERNOR GENERAL</b> .....	<b>197,242</b>		<b>1,580</b>	<b>13,200</b>	<b>401,838</b>	
<b>HEALTH</b>						
Department.....	3,048,145	1,017,204	334,558,010	24,032,235	7,888,459	29,660,010
Assisted Human Reproduction						
Agency of Canada .....	27,314		3,996	76,258	120,696	261,159
Canadian Institutes of Health Research.....	285,272	4,200	3,214	1,262,419	382,883	40,221
Hazardous Materials Information Review Commission .....	6,420			373,226	25,805	21,370
Patented Medicine Prices Review Board.....	2,279	31,339		397,697	41,397	607,561
Public Health Agency of Canada .....	2,125,148	4,455,094	1,175,081	7,483,919	4,580,551	2,790,186
	<b>5,494,578</b>	<b>5,507,837</b>	<b>335,740,301</b>	<b>33,625,754</b>	<b>13,039,791</b>	<b>33,380,507</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department.....	349,600,914		8,379,800	50,474,089	19,739,762	12,166,540
Canada Industrial Relations Board.....	29,327		4,804	36,112	252,278	
Canadian Artists and Producers Professional Relations Tribunal .....						27,102
Canadian Centre for Occupational Health and Safety .....	447,802					202,467
	<b>350,078,043</b>		<b>8,384,604</b>	<b>50,510,201</b>	<b>20,221,609</b>	<b>12,166,540</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department.....	18,865,776	80,206,270	119,651	26,237,213	5,714,725	112,899,396
Canadian Northern Economic Development Agency.....	47,947			272,580	177,481	333,413
Canadian Polar Commission .....	57,570			64,339	10,369	
Indian Residential Schools Truth and Reconciliation Commission Secretariat.....	338,803		3,300	54,887	132,452	99,321
Registry of the Specific Claims Tribunal.....	1,610			136,612	35,279	99,300
	<b>19,311,706</b>	<b>80,206,270</b>	<b>122,951</b>	<b>26,765,631</b>	<b>6,070,306</b>	<b>113,431,430</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
			18,112	254,453	75,597	347,285	1,309,307
22,809,100	2,205,005	29,637,724	2,308,319	14,955,641	12,661,246	8,392,714	493,173,812
229,698 747,138	4,719 94,756	155,281	45,447 792,905	544,239 319,950	22,766 860,218	298,806 1,802,054	1,635,098 6,750,511
83,302			23,131	421,277	88,884	504,279	1,547,694
59,498 12,898,045		241,939 13,342,427	63,092 1,356,837	302,267 10,335,098	135,096 4,491,511	83,959 17,528,094	1,966,124 83,744,970
<b>36,826,781</b>	<b>3,487,459</b>	<b>43,377,371</b>	<b>4,589,731</b>	<b>26,878,472</b>	<b>18,259,721</b>	<b>28,609,906</b>	<b>588,818,209</b>
47,465,964	5,065,324	5,904,630	2,709,992	15,225,165	16,021,531	23,358,711	556,112,422
	43,591		33,312	20,407	110,262	203,291	733,384
	9,010		24,862		16,067	160,104	237,145
	3,811		88,794		32,134	207,721	982,729
<b>47,465,964</b>	<b>5,121,736</b>	<b>5,904,630</b>	<b>2,856,960</b>	<b>15,245,572</b>	<b>16,179,994</b>	<b>23,929,827</b>	<b>558,065,680</b>
37,071,346	341,263	43,625,325	1,636,119	6,398,898	6,826,089	34,274,376	374,216,447
46,575	364		50,416	169,265	111,610	1,677,898	2,887,549
		13,500	39,258			1,000	186,036
52,650	2,571		65,052	27,888	8,086	2,555,283	3,340,293
	2,705		12,473		32,673	411,485	732,137
<b>37,170,571</b>	<b>346,903</b>	<b>43,638,825</b>	<b>1,803,318</b>	<b>6,596,051</b>	<b>6,978,458</b>	<b>38,920,042</b>	<b>381,362,462</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services		Legal services
					\$	\$	
<b>INDUSTRY</b>							
Department.....	11,471,174	809,403	261,751	18,981,336	6,150,563	14,825,621	
Canadian Space Agency .....	4,764,498	122,868,246	203,937	2,660,819	983,804	457,394	
Copyright Board .....	117,030			108,768	66,529		
Federal Economic Development Agency for Southern Ontario .....	727,030	66,896	21	2,228,421	202,536	109,710	
National Research Council of Canada .....	4,011,627	7,270,776	357,603	1,956,256	840,782	2,629,336	
Natural Sciences and Engineering Research Council .....	120,408			1,896,368	307,926	256,011	
Registry of the Competition Tribunal .....	53,156	4,320		228,883	24,660		
Social Sciences and Humanities Research Council .....	62,779			899,065	178,808	37,019	
Statistics Canada .....	6,413,391		194,946	10,503,470	2,473,572	1,123,979	
	<b>27,741,093</b>	<b>131,019,641</b>	<b>1,018,258</b>	<b>39,463,386</b>	<b>11,229,180</b>	<b>19,439,070</b>	
<b>JUSTICE</b>							
Department.....	3,472,845		395,357	8,081,530	3,734,369	5,567,314	
Canadian Human Rights Commission .....	86,785		13,726	90,618	509,323	104,301	
Canadian Human Rights Tribunal.....	26,141			108,643	123,798	12,816	
Commissioner for Federal Judicial Affairs.....	950,188			148,032	104,063	440,666	
Courts Administration Service .....	2,298,995	5,140		293,053	2,687,117	26,087	
Office of the Director of Public Prosecutions .....	941,617		47,947	133,254	706,216	36,304,442	
Offices of the Information and Privacy Commissioners of Canada.....	199,507			550,007	558,201	770,981	
Supreme Court of Canada.....	436,348	7,394		616,289	492,326	41,606	
	<b>8,412,426</b>	<b>12,534</b>	<b>457,030</b>	<b>10,021,426</b>	<b>8,915,413</b>	<b>43,268,213</b>	
<b>NATIONAL DEFENCE</b>							
Department.....	388,221,715	1,354,119,788	175,866,202	72,013,267	26,589,218	8,700,748	
Canadian Forces Grievance Board.....	106,079		193	238,706	89,415	6,184	
Military Police Complaints Commission .....	144,541		3,182	213,564	219,834	710,143	
Office of the Communications Security Establishment Commissioner .....	66,452			63,406	15,865	7,820	
	<b>388,538,787</b>	<b>1,354,119,788</b>	<b>175,869,577</b>	<b>72,528,943</b>	<b>26,914,332</b>	<b>9,424,895</b>	

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
14,371,917	3,322,190	2,057,776	1,792,050	3,696,361	7,700,800	5,404,701	90,845,643
1,477,667	1,438,166	63,370,344	420,889	1,336,488	2,622,100	3,119,523	205,723,875
	240		14,860	39,712	8,185	26,749	382,073
1,839,256	56,834	27,124	35,514	2,505,846	134,341	138,598	8,072,127
3,745,777	3,340,355	11,717,711	1,194,578	2,210,162	3,869,761	31,914	43,176,638
354,457	483	362,085	880,130	217,493	324,849	2,803,783	7,523,993
18,513			17,524	66	12,973	97,421	457,516
376,284	252	1,825	468,264	60,593	228,374	1,681,633	3,994,896
317,923	1,853,762	102,128	483,156	243,495	4,335,634	9,864,263	37,909,719
<b>22,501,794</b>	<b>10,012,282</b>	<b>77,638,993</b>	<b>5,306,965</b>	<b>10,310,216</b>	<b>19,237,017</b>	<b>23,168,585</b>	<b>398,086,480</b>
1,076,799	1,551,293	994,827	5,881,073	866,246	6,110,535	9,887,988	47,620,176
257,663	46,061	191,221	108,334	360,030	224,937	864,123	2,857,122
201,627	1,808		20,867	346,538	30,040	646,064	1,518,342
153,942	3,137		187,642	229,338	778,818	319,278	3,315,104
113,601	1,908,987		118,122	44,143	192,657	299,842	7,987,744
140,536	384,796		1,113,252	228,897	536,875	1,238,506	41,776,338
275,833	105,930	179,101	110,230	1,524,579	486,165	947,911	5,708,445
85,415	740	1,200	310,746	86,089	224,480	345,069	2,647,702
<b>2,305,416</b>	<b>4,002,752</b>	<b>1,366,349</b>	<b>7,850,266</b>	<b>3,685,860</b>	<b>8,584,507</b>	<b>14,548,781</b>	<b>113,430,973</b>
48,460,065	73,210,685	25,160,430	9,921,986	36,530,628	137,300,515	537,164,164	2,893,259,411
34,086	4,408		18,222	10,735	89,882	292	598,202
70,687	5,261	31,000	14,959	109,795	26,669	446,835	1,996,470
206,798			9,234		24,425	40,688	434,688
<b>48,771,636</b>	<b>73,220,354</b>	<b>25,191,430</b>	<b>9,964,401</b>	<b>36,651,158</b>	<b>137,441,491</b>	<b>537,651,979</b>	<b>2,896,288,771</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>NATURAL RESOURCES</b>						
Department.....	60,590,515	163,329,368	66,755	10,729,691	3,490,396	5,876,920
Canadian Nuclear Safety Commission .....	697,901	136,359	21,798	4,952,142	1,412,772	187,260
National Energy Board .....	408,172			762,695	304,444	49,719
Northern Pipeline Agency.....	35,294	7,000		30,280	12,090	115,906
	<b>61,731,882</b>	<b>163,472,727</b>	<b>88,553</b>	<b>16,474,808</b>	<b>5,219,702</b>	<b>6,229,805</b>
<b>PARLIAMENT</b>						
The Senate .....	295,868		54,988	268,539	104,102	212,228
House of Commons .....	804,083		422,647	5,689,022	208,417	122,210
Library of Parliament .....	115,042			1,414,492	208,114	78,970
Office of the Conflict of Interest and Ethics Commissioner.....	258,443			386,257		
Senate Ethics Officer.....	13,000			9,900		
	<b>1,486,436</b>		<b>477,635</b>	<b>7,768,210</b>	<b>520,633</b>	<b>413,408</b>
<b>PRIVY COUNCIL</b>						
Department.....	950,593			2,376,345	3,325,564	5,355,193
Canadian Intergovernmental Conference Secretariat.....	11,133		220	53,844	668,958	
Canadian Transportation Accident Investigation and Safety Board.....	546,347	28,962	23,514	352,179	362,236	74,475
Chief Electoral Officer .....	2,113,515		18,306	21,627,206	752,110	1,120,575
Office of the Commissioner of Official Languages.....	143,969			362,747	326,254	60,565
Public Appointments Commission Secretariat.....				5,526	8,871	
Security Intelligence Review Committee.....	26,155			34,538	13,427	75,092
	<b>3,791,712</b>	<b>28,962</b>	<b>42,040</b>	<b>24,812,385</b>	<b>5,457,420</b>	<b>6,685,900</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department.....	5,754,945			2,503,577	3,117,767	2,512,179
Canada Border Services Agency .....	26,793,572	218,831	27,375,993	169,013,311	6,023,707	14,067,259
Correctional Service of Canada .....	12,166,548	5,316,343	124,982,236	15,641,733	7,486,796	9,124,013
National Parole Board.....	293,633		34,700	62,696	720,023	495,304
Office of the Correctional Investigator .....	8,453			110,024	102,249	11,557
Royal Canadian Mounted Police .....	149,536,101	38,691,214	82,934,647	39,915,558		17,876,606
Royal Canadian Mounted Police External Review Committee.....	40,400			42,249	95,347	
Royal Canadian Mounted Police Public Complaints Commission .....	60,707			375,392	238,250	17,943
	<b>194,654,359</b>	<b>44,226,388</b>	<b>235,327,576</b>	<b>227,664,540</b>	<b>17,784,139</b>	<b>44,104,861</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
7,605,384	2,788,426	16,529,014	2,161,000	10,111,126	6,988,966	20,620,576	310,888,137
608,318	497,926	1,534,100	193,765	901,288	2,313,957	1,466,559	14,924,145
83,994			310,728	123,846	754,046	2,770,444	5,568,088
15,000			601		425	13,246	229,842
<b>8,312,696</b>	<b>3,286,352</b>	<b>18,063,114</b>	<b>2,666,094</b>	<b>11,136,260</b>	<b>10,057,394</b>	<b>24,870,825</b>	<b>331,610,212</b>
424,510		1,057,323	554,322	59,287	386,639	297,205	3,715,011
1,602,228	264,430	4,076,806	2,818,226	120,109	1,249,752	185,456	17,563,386
105,894	40,847	1,800	247,715	442,480	191,235	483,664	3,330,253
	47,684		23,031	39,418	41,619	102,090	898,542
1,400			3,018		250		27,568
<b>2,134,032</b>	<b>352,961</b>	<b>5,135,929</b>	<b>3,646,312</b>	<b>661,294</b>	<b>1,869,495</b>	<b>1,068,415</b>	<b>25,534,760</b>
925,615	2,068,300	1,719,599	337,219	456,457	1,343,696	692,746	19,551,327
	29,109		3,841	7,033	47,927	215,862	1,037,927
270,905	59,980	19,594	19,294	109,637	677,243	13,676	2,558,042
4,270,063	305,701	34,151	250,243	1,428,435	1,105,630	2,050,186	35,076,121
2,007,571	2,506	54,621	104,466	180,518	237,091	224,285	3,704,593
				41,857			56,254
9,315	2,450		20,956	2,098	4,105	55,586	243,722
<b>7,483,469</b>	<b>2,468,046</b>	<b>1,827,965</b>	<b>736,019</b>	<b>2,226,035</b>	<b>3,415,692</b>	<b>3,252,341</b>	<b>62,227,986</b>
2,015,749	2,102,653	1,790,897	555,269	1,056,244	2,069,251	824,035	24,302,566
1,524,796	11,521,053	159,662	564,091	597,668	6,211,475	11,496,832	275,568,250
1,021,970	12,403,323	172,153	1,296,713	2,084,287	49,547,937	67,112,595	308,356,647
88,808	213,886		51,982	153,239	309,946	412,751	2,836,968
69,204	3,331	6,275	26,772	3,889	17,906	1,600	361,260
4,503,639	126,464,284	2,197,992	5,631,544	9,247,318	15,451,674	2,611,467	495,062,044
48,350			42,062		7,439		275,847
597,430	49,740	3,000	18,645	98,463	180,896	20,400	1,660,866
<b>9,869,946</b>	<b>152,758,270</b>	<b>4,329,979</b>	<b>8,187,078</b>	<b>13,241,108</b>	<b>73,796,524</b>	<b>82,479,680</b>	<b>1,108,424,448</b>

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES .....</b>	<b>380,248,968</b>	<b>378,402,409</b>	<b>81,983</b>	<b>301,511,011</b>	<b>64,392,865</b>	<b>21,347,743</b>
<b>TRANSPORT</b>						
Department .....	11,268,822	43,852,050	1,178,091	20,175,768	6,033,223	13,370,214
Canadian Transportation Agency .....	81,481		1,000	259,383	278,690	56,439
Office of Infrastructure of Canada .....	1,331,898	8,634	29,330	10,041,867	592,935	513,843
Transportation Appeal Tribunal of Canada .....				57,608	60,163	82,877
	<b>12,682,201</b>	<b>43,860,684</b>	<b>1,208,421</b>	<b>30,534,626</b>	<b>6,965,011</b>	<b>14,023,373</b>
<b>TREASURY BOARD</b>						
Secretariat .....	2,742,981			4,249,239	4,465,580	5,401,092
Canada School of Public Service .....	628,207		124,065	8,308,733	1,036,150	37,871
Office of the Commissioner of Lobbying ...	109,224		500	24,544	84,463	30,137
Office of the Public Sector Integrity Commissioner .....	198,885			265,203	68,871	56,435
	<b>3,679,297</b>		<b>124,565</b>	<b>12,847,719</b>	<b>5,655,064</b>	<b>5,525,535</b>
<b>VETERANS AFFAIRS .....</b>	<b>11,789,982</b>		<b>330,490,105</b>	<b>765,573</b>	<b>2,647,511</b>	<b>969,153</b>
<b>WESTERN ECONOMIC DIVERSIFICATION .....</b>						
	<b>1,045,219</b>			<b>360,398</b>	<b>268,195</b>	<b>162,074</b>
<b>Total.....</b>	<b>1,848,244,748</b>	<b>2,409,207,413</b>	<b>1,179,680,479</b>	<b>1,066,736,206</b>	<b>260,701,763</b>	<b>468,893,818</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
<b>166,843,392</b>	<b>31,052,702</b>	<b>4,462,100</b>	<b>1,475,265</b>	<b>24,173,864</b>	<b>19,941,310</b>	<b>403,128,838</b>	<b>1,797,062,450</b>
22,447,156	6,958,942	16,609,700	1,992,255	16,148,877	12,196,347	7,750,514	179,981,959
		19,224	68,012	105,906	469,696	736,992	2,076,823
417,778	138,715	13,091	114,534	1,617,076	1,003,218		15,822,919
			9,128	85,561	15,385	297,016	607,738
<b>22,864,934</b>	<b>7,097,657</b>	<b>16,642,015</b>	<b>2,183,929</b>	<b>17,957,420</b>	<b>13,684,646</b>	<b>8,784,522</b>	<b>198,489,439</b>
6,301,132	1,509,960	880,557	963,495	2,362,905	7,637,059	55,326,152	91,840,152
258,139	367,320	15,000	495,274	2,923,008	12,508,767	6,468,589	33,171,123
34,245	4,170		9,494	86,141	35,515	1,137,419	1,555,852
101,905	3,086		28,352	23,396	36,804	607,293	1,390,230
<b>6,695,421</b>	<b>1,884,536</b>	<b>895,557</b>	<b>1,496,615</b>	<b>5,395,450</b>	<b>20,218,145</b>	<b>63,539,453</b>	<b>127,957,357</b>
<b>376,505</b>	<b>1,982,871</b>		<b>862,910</b>	<b>1,451,661</b>	<b>2,389,128</b>	<b>5,023,592</b>	<b>358,748,991</b>
<b>1,230,592</b>	<b>88,042</b>		<b>140,216</b>	<b>136,537</b>	<b>1,002,794</b>	<b>2,396,797</b>	<b>6,830,864</b>
<b>526,026,061</b>	<b>390,509,263</b>	<b>337,459,032</b>	<b>92,211,764</b>	<b>229,818,559</b>	<b>441,311,892</b>	<b>1,443,724,525</b>	<b>10,694,525,523</b>



# **SECTION 4**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

## **Acquisition of Land, Buildings and Works**

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## ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date; and,
- the total amount of the current year's expenditures for contracts less than \$250,000 (cost plus contracts of less than \$25,000) with the total number of contractors.

### ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department .....	1,242,424		8,718,392	159,600	10,120,416
<b>CANADIAN HERITAGE</b>					
Library and Archives of Canada .....			2,912,142		2,912,142
National Battlefields Commission.....	103,332		167,218		270,550
	103,332		3,079,360		3,182,692
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC.....</b>					
			96,124		96,124
<b>ENVIRONMENT</b>					
Department .....	580,036	794,786			1,374,822
Parks Canada Agency.....	7,544,899	34,370,514	9,798,591	599,311	52,313,315
	7,544,899	34,950,550	10,593,377	599,311	53,688,137
<b>FINANCE</b>					
Financial Consumer Agency of Canada.....			103,432		103,432
Office of the Superintendent of Financial Institutions .....			331,936		331,936
			435,368		435,368

## ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>FISHERIES AND OCEANS</b>					
Department .....	1,054,444	36,406,770	425,072	519,789	38,406,075
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	1,371,557	116,548	56,201,410	22,644,595	80,334,110
<b>HEALTH</b>					
Department .....		2,771,923	1,094,138		3,866,061
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department .....	23,000		380,905		403,905
Indian Residential Schools Truth and Reconciliation Commission .....			14,056		14,056
	23,000		394,961		417,961
<b>INDUSTRY</b>					
Department .....	448,963	684,111			1,133,074
National Research Council of Canada .....	63,712	20,915,742			20,979,454
	512,675	21,599,853			22,112,528
<b>JUSTICE</b>					
Canadian Human Rights Commission .....			343		343
<b>NATIONAL DEFENCE</b>					
Department .....	2,842,537	44,398,581	296,681,087	1,595,605	345,517,810
<b>NATURAL RESOURCES</b>					
Department .....			18,469,064		18,469,064
National Energy Board .....			95,858		95,858
			18,564,922		18,564,922
<b>PRIVY COUNCIL</b>					
Canadian Transportation Accident Investigation and Safety Board .....			25,090		25,090
Chief Electoral Officer .....			1,012,941		1,012,941
			1,038,031		1,038,031

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
Department .....					
Canada Border Services Agency .....			1,217,212		1,217,212
Correctional Service of Canada .....	176,029	3,223,269	31,049,899		31,049,899
Royal Canadian Mounted Police .....	860,634	18,135,177	138,532,901	4,286,813	141,932,199
Royal Canadian Mounted Police External Review Committee .....			58,308,397		81,591,021
Royal Canadian Mounted Police Public Complaints Commission .....			172,232		172,232
	1,036,663	21,358,446	229,404,024	4,286,813	256,085,946
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b> .....					
Department .....	33,777,866	64,062,562	347,861,463	250,000	445,951,891
<b>TRANSPORT</b>					
Department .....	4,731,493	12,765,066	18,471,033		35,967,592
<b>TREASURY BOARD</b>					
Office of the Commissioner of Lobbying .....			50,711		50,711
Office of the Public Sector Integrity Commissioner .....			1,816		1,816
			52,527		52,527
<b>VETERANS AFFAIRS</b> .....					
			3,704,596		3,704,596
<b>Total</b> .....	<b>52,382,459</b>	<b>218,688,877</b>	<b>1,018,416,081</b>	<b>30,055,713</b>	<b>1,319,543,130</b>

# **SECTION 5**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

## **Acquisition of Machinery and Equipment**

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## ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	7,790,582		1,325,932
Canadian Dairy Commission .....	5,599,809		1,157,221
Canadian Food Inspection Agency .....	48,098		27,166
Canadian Grain Commission .....			
	<b>13,438,489</b>		<b>2,510,319</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			
Department .....	148,897		86,461
<b>CANADA REVENUE AGENCY</b> .....			
	<b>250,759</b>		<b>4,240,645</b>
<b>CANADIAN HERITAGE</b>			
Department .....	1,447		14,506
Canadian Radio-television and Telecommunications Commission .....	21,844		4,835
Library and Archives of Canada .....	19,932		245,855
National Battlefields Commission .....	90,659		
National Film Board .....			7,623
Office of the Co-ordinator, Status of Women .....			9,398
Public Service Commission .....			39,000
Public Service Labour Relations Board .....			16,149
Public Service Staffing Tribunal .....			4,657
Registry of the Public Servants Disclosure Protection Tribunal .....			
	<b>133,882</b>		<b>342,023</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
11,154,877	21,093,438	1,354,362	218,381	21,442	9,643,633	52,602,647
76,677		5,554				82,231
7,962,924	10,152,215	1,808,670		194,766	697,877	27,573,482
1,227,606	1,241,119	191,787		35,209	144,915	2,915,900
<b>20,422,084</b>	<b>32,486,772</b>	<b>3,360,373</b>	<b>218,381</b>	<b>251,417</b>	<b>10,486,425</b>	<b>83,174,260</b>
 1,446,952		473,161		22,384		2,177,855
 <b>67,998,252</b>	<b>363,724</b>	<b>8,808,090</b>		<b>4,529,361</b>	<b>1,607,036</b>	<b>87,797,867</b>
 4,018,483	64,252	239,663		117,513	86,170	4,542,034
1,143,564		191,169		14,528		1,375,940
2,547,591	31,595	1,695,322		53,677	122,349	4,716,321
161,821	6,094		47,401	8,578	72,861	387,414
2,007,930					1,518,470	3,534,023
92,211		44,286		3,249	282	149,426
1,869,829	13,647	146,344		6,699	16,422	2,091,941
535,410	4,965	99,256		62		655,842
79,223	1,575	2,173			428	88,056
12,111		8,848				20,959
<b>12,468,173</b>	<b>122,128</b>	<b>2,427,061</b>	<b>47,401</b>	<b>204,306</b>	<b>1,816,982</b>	<b>17,561,956</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	90,798		1,008,463
Immigration and Refugee Board of Canada .....			1,100,542
	<b>90,798</b>		<b>2,109,005</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>			
	<b>27,641</b>		<b>487,326</b>
<b>ENVIRONMENT</b>			
Department .....	6,257,304	69,230	963,346
Canadian Environmental Assessment Agency .....			24,420
National Round Table on the Environment and the Economy .....			1,091
Parks Canada Agency .....	11,325,994		336,118
	<b>17,583,298</b>	<b>69,230</b>	<b>1,324,975</b>
<b>FINANCE</b>			
Department .....	25,058		67,193
Auditor General .....			53,111
Canadian International Trade Tribunal .....			23,058
Financial Consumer Agency of Canada .....			
Financial Transactions and Reports Analysis Centre of Canada .....			637
Office of the Superintendent of Financial Institutions .....			427,588
	<b>25,058</b>		<b>571,587</b>
<b>FISHERIES AND OCEANS</b>			
Department .....	<b>105,572,846</b>	<b>88,003</b>	<b>6,008,925</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	5,053,191		1,146,523
Canadian International Development Agency .....			103,989
International Joint Commission (Canadian Section) .....			94,131
	<b>5,053,191</b>		<b>1,344,643</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
5,754,362	282,197	1,637,568		1,962,634	127,711	10,863,733
2,980,974		765,320		27,007		4,873,843
<b>8,735,336</b>	<b>282,197</b>	<b>2,402,888</b>		<b>1,989,641</b>	<b>127,711</b>	<b>15,737,576</b>
 <b>644,401</b>		<b>185,959</b>		<b>3,134</b>	<b>4,835</b>	<b>1,353,296</b>
 29,870,510	19,129,135	1,671,522		1,108,396	3,706,951	62,776,394
173,740				211,615	254	410,029
41,891		3,278		58		46,318
6,415,802	1,720,111	1,503,694	670,388	470,139	5,063,713	27,505,959
<b>36,501,943</b>	<b>20,849,246</b>	<b>3,178,494</b>	<b>670,388</b>	<b>1,790,208</b>	<b>8,770,918</b>	<b>90,738,700</b>
 1,409,971		225,948		376,979	89,003	2,194,152
597,897		234,735		32,892		918,635
214,096		85,095				322,249
200,387						200,387
3,209,801		554,678		56,392		3,821,508
2,519,534		289,814			19,445	3,256,381
<b>8,151,686</b>		<b>1,390,270</b>		<b>466,263</b>	<b>108,448</b>	<b>10,713,312</b>
 <b>22,263,691</b>	<b>8,650,896</b>	<b>3,030,292</b>	<b>479,334</b>	<b>558,672</b>	<b>13,812,431</b>	<b>160,465,090</b>
 42,662,587	4,163,447	18,158,338		1,630,818	6,338,319	79,153,223
2,676,068		374,538			62	3,154,657
161,320		103,524				358,975
<b>45,499,975</b>	<b>4,163,447</b>	<b>18,636,400</b>		<b>1,630,818</b>	<b>6,338,381</b>	<b>82,666,855</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>GOVERNOR GENERAL</b> .....	<b>30,745</b>		<b>9,421</b>
<b>HEALTH</b>			
Department .....	2,273,558		1,198,883
Assisted Human Reproduction			
Agency of Canada .....			5,746
Canadian Institutes of Health Research .....	27,696		160,155
Hazardous Materials Information Review Commission .....			
Patented Medicine Prices Review Board .....			535
Public Health Agency of Canada .....	134,264		565,783
	<b>2,435,518</b>		<b>1,931,102</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
Department .....	962,408		4,127,840
Canada Industrial Relations Board .....			20,526
Canadian Artists and Producers Professional Relations Tribunal .....			22
Canadian Centre for Occupational Health and Safety .....			
	<b>962,408</b>		<b>4,148,388</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department .....	661,522		373,990
Canadian Northern Economic Development Agency .....	17,884		344
Canadian Polar Commission .....			
Indian Residential Schools Truth and Reconciliation Commission .....			113,226
Registry of the Specific Claims Tribunal .....			2,145
	<b>679,406</b>		<b>489,705</b>
<b>INDUSTRY</b>			
Department .....	836,338		498,374
Canadian Space Agency .....	14,079		753,783
Copyright Board .....			765
Federal Economic Development Agency for Southern Ontario .....	42,650		13,267
National Research Council of Canada .....	577,891		299,878
Natural Sciences and Engineering Research Council .....			10,350
Registry of the Competition Tribunal .....			271
Social Sciences and Humanities Research Council .....			
Statistics Canada .....			124,265
	<b>1,470,958</b>		<b>1,700,953</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
310,129		2,685		681	2,269	355,930
11,602,430	30,664,314	2,748,860	46,496	462,637	7,799,239	56,796,417
57,875 1,280,732		194,015		12,258	851	63,621 1,675,707
4,567 198,791 6,553,146	3,764,458	8,801 21,301 892,619	5,894	229 83,486	1,645,209	13,597 220,627 13,644,859
19,697,541	34,428,772	3,865,596	52,390	558,610	9,445,299	72,414,828
37,587,417 128,308	248,415	12,597,561 12,934		403,110 1,713	695,112 473	56,621,863 163,954
17,465 37,027		626		1,323 12,325		19,436 49,352
37,770,217	248,415	12,611,121		418,471	695,585	56,854,605
14,105,784	185,483	3,774,132		235,050	498,822	19,834,783
174,314 13,133	532	44,404		105	65,545	303,128 13,133
124,185 60,317		29,499 19,481		576		267,486 81,943
14,477,733	186,015	3,867,516		235,731	564,367	20,500,473
10,091,790 3,289,495 8,642	2,805,346 10,379,965	1,435,898 388,402 7,031	26,566 14,020	149,886 41,370	1,410,069 1,882,538 880	17,254,267 16,763,652 17,318
392,649 16,812,082 874,766 16,582 714,162 12,044,757	156 26,018,419	734,260 1,339,416 321,524 216 126,501 194,328	14,791,613	43,559 72,543 1,176 184 169 853,489	14,388 5,984,650 8,908 151 137,060 160,605	1,240,929 65,896,492 1,216,724 17,404 977,892 15,231,931
44,244,925	39,398,214	6,207,735	14,832,199	1,162,376	9,599,249	118,616,609

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>JUSTICE</b>			
Department .....	69,195		761,373
Canadian Human Rights Commission .....			34,494
Canadian Human Rights Tribunal .....			1,749
Commissioner for Federal Judicial Affairs .....			23,877
Courts Administration Service .....	56,462		21,344
Office of the Director of Public Prosecutions .....	19,135		70,211
Offices of the Information and Privacy Commissioners of Canada .....			165,032
Supreme Court of Canada .....	889		24,556
	<b>145,681</b>		<b>1,102,636</b>
<b>NATIONAL DEFENCE</b>			
Department .....	1,754,930,312	562,791,017	163,664,878
Canadian Forces Grievance Board .....			1,837
Military Police Complaints Commission .....			1,753
Office of the Communications Security Establishment Commissioner .....			53
	<b>1,754,930,312</b>	<b>562,791,017</b>	<b>163,668,521</b>
<b>NATURAL RESOURCES</b>			
Department .....	1,177,958		1,686,500
Canadian Nuclear Safety Commission .....	89,737		559,313
National Energy Board .....	38,790		103,766
Northern Pipeline Agency .....			23,179
	<b>1,306,485</b>		<b>2,372,758</b>
<b>PARLIAMENT</b>			
The Senate .....			37,720
House of Commons .....	701,640	7,167	1,040,620
Library of Parliament .....			3,610
Office of the Conflict of Interest and Ethics Commissioner .....			2,377
Senate Ethics Officer .....			
	<b>701,640</b>	<b>7,167</b>	<b>1,084,327</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
4,722,771 116,735 41,196 234,024 745,860 1,201,281	8,547 61,943 12,223 24,245 21,206 11,906	2,212,706 61,943 295,356 229,668		118,557 2,701 4,537 293 3,890 99,099	134,577 215,873 61,528 4,539 34,407 77,130	8,027,726 215,873 61,528 286,978 1,178,525 1,708,430
1,791,648 685,309	5,654	276,950 60,211		32,764 310	1,180 17,522	2,267,574 794,451
<b>9,538,824</b>	<b>47,313</b>	<b>3,173,302</b>		<b>262,151</b>	<b>271,178</b>	<b>14,541,085</b>
457,740,435 113,337	347,176,785	39,520,594 5,423	6,785,747	4,101,358 1,331	327,938,622	3,664,649,748 121,928
235,501						237,254
19,926		23,180		16,139	477	59,775
<b>458,109,199</b>	<b>347,176,785</b>	<b>39,549,197</b>	<b>6,785,747</b>	<b>4,118,828</b>	<b>327,939,099</b>	<b>3,665,068,705</b>
13,729,661 3,411,954 467,322	12,497,578 397,000 209,554 2,431	2,670,160 526,769 209,554 703	254,644	124,178 135,765 80,846	3,427,724 135,765 900,278 26,313	35,568,403 5,120,538 900,278 26,313
<b>17,608,937</b>	<b>12,894,578</b>	<b>3,408,914</b>	<b>254,644</b>	<b>124,881</b>	<b>3,644,335</b>	<b>41,615,532</b>
288,226 7,958,977 687,405	107,470 570,672 2,657	184,036 74,442		140,033 230,515 14,592	830,938 669,956 58,088	1,588,423 11,179,547 840,794
21,601 5,920		17,269 87		861 49	135	42,108 6,191
<b>8,962,129</b>	<b>110,127</b>	<b>846,506</b>		<b>386,050</b>	<b>1,559,117</b>	<b>13,657,063</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>PRIVY COUNCIL</b>			
Department .....	146,398		1,077,453
Canadian Intergovernmental Conference			
Secretariat .....			
Canadian Transportation Accident Investigation and			
Safety Board .....	76,226		75,088
Chief Electoral Officer .....	30,471		19,987
Office of the Commissioner of Official Languages .....	971		
Public Appointments Commission Secretariat .....			
Security Intelligence Review			
Committee .....		879	
	254,066		1,173,407
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Department .....	36,465		101,371
Canada Border Services Agency .....	3,240,048	769,706	2,014,921
Correctional Service of Canada .....	9,455,906	945,535	1,582,403
National Parole Board .....	422,773		15,461
Office of the Correctional Investigator .....			
Royal Canadian Mounted Police .....	83,312,956	5,064,254	36,836,753
Royal Canadian Mounted Police			
External Review Committee .....			
Royal Canadian Mounted Police			
Public Complaints Commission .....			
	96,468,148	6,779,495	40,550,909
<b>PUBLIC WORKS AND GOVERNMENT SERVICES.....</b>			
	704,977		3,542,031
<b>TRANSPORT</b>			
Department .....	15,158,839	12,208	350,272
Canadian Transportation Agency .....			17,940
Office of Infrastructure of Canada .....			80,877
Transportation Appeal Tribunal of Canada .....			
	15,158,839	12,208	449,089

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
4,934,982	358,191	597,822		93,970	76,142	7,284,958
122,776		29,827		41,745		194,348
252,728	27,870	47,422		33,544	115,715	628,593
2,769,573		547,134		110,975	338,868	3,817,008
450,975		33,633		7,350		492,929
4,986						4,986
90,554		18,686		6,475		116,594
<b>8,626,574</b>	<b>386,061</b>	<b>1,274,524</b>		<b>294,059</b>	<b>530,725</b>	<b>12,539,416</b>
3,988,236		868,148		230,994		5,225,214
7,039,576	3,307,794	2,928,621		209,491	1,368,379	20,878,536
15,015,467	16,025,795	9,025,444			24,001,641	76,052,191
134,973		90,521		20,349	3,900	687,977
13,961		6,900		8,037		28,898
71,118,761	19,692,373	9,867,846	248,578	3,219,309	15,159,266	244,520,096
5,985		7,228		7,707		20,920
172,214		32,369		5,358		209,941
<b>97,489,173</b>	<b>39,025,962</b>	<b>22,827,077</b>	<b>248,578</b>	<b>3,701,245</b>	<b>40,533,186</b>	<b>347,623,773</b>
<b>48,776,375</b>	<b>1,285,928</b>	<b>29,306,368</b>	<b>12,028,878</b>	<b>636,202</b>	<b>10,366,299</b>	<b>106,647,058</b>
18,346,878	328,359	4,011,577	167,238	43,538	4,755,051	43,173,960
447,131		125,608		13,496	2,335	606,510
3,850,513	643	175,139		19,787	18,000	4,144,959
20,688						20,688
<b>22,665,210</b>	<b>329,002</b>	<b>4,312,324</b>	<b>167,238</b>	<b>76,821</b>	<b>4,775,386</b>	<b>47,946,117</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>TREASURY BOARD</b>			
Secretariat .....	3,233		19,652
Canada School of Public Service .....	26,456		56,126
Office of the Commissioner of Lobbying .....			1,604
Office of the Public Sector Integrity Commissioner .....			3,343
	<b>29,689</b>		<b>80,725</b>
<b>VETERANS AFFAIRS</b> .....	<b>25,245</b>		<b>163,876</b>
<b>WESTERN ECONOMIC DIVERSIFICATION</b> .....	<b>2,049</b>		<b>558,746</b>
<b>Total</b> .....	<b>2,017,631,025</b>	<b>569,747,120</b>	<b>242,052,503</b>

<sup>(1)</sup> This category includes aircraft and related parts, \$1,293,054,134; ships, boats and related parts, \$203,008,739; road motor vehicles and related parts, \$493,667,151; and miscellaneous vehicles and related parts, \$27,901,001.

<sup>(2)</sup> This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

<sup>(3)</sup> This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
6,856,626		287,001		1,853,471	952,204	9,972,187
699,348		57,569		94,524	12,405	946,428
52,880		10,184		493		65,161
81,399		27,632		288		112,662
<b>7,690,253</b>		<b>382,386</b>		<b>1,948,776</b>	<b>964,609</b>	<b>11,096,438</b>
<b>2,847,353</b>	<b>1,885</b>	<b>267,068</b>		<b>620,978</b>	<b>607,527</b>	<b>4,533,932</b>
<b>1,246,394</b>		<b>281,353</b>		<b>25,776</b>		<b>2,114,318</b>
<b>1,024,193,459</b>	<b>542,437,467</b>	<b>176,076,660</b>	<b>35,785,178</b>	<b>26,017,840</b>	<b>454,571,397</b>	<b>5,088,512,649</b>



# **SECTION 6**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

## **Transfer Payments**

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## TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result

from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

### TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	24,002	698,771,811	948,761,243
Canadian Food Inspection Agency .....	5,173,714		705
	<b>5,197,716</b>	<b>698,771,811</b>	<b>948,761,948</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			
Department .....		110,237,461	528,134
	<b>222,442,706</b>		<b>220,735,323</b>
<b>CANADIAN HERITAGE</b>			
Department .....	27,829,116	112,683,242	267,670,869
Library and Archives of Canada .....			
National Film Board .....			
Office of the Co-ordinator, Status of Women .....			
	<b>27,829,116</b>	<b>112,683,242</b>	<b>267,670,869</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	<b>39,496,974</b>		<b>414,861,806</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>			
	<b>30,796</b>	<b>127,569,131</b>	<b>55,564,724</b>
<b>ENVIRONMENT</b>			
Department .....	182,989	1,113,840	9,189,893
Canadian Environmental Assessment Agency .....	4,250		245,500
Parks Canada Agency .....			22,700
	<b>187,239</b>	<b>1,113,840</b>	<b>9,458,093</b>

- the total amount spent in the current fiscal year;
- the total amount paid for each class of recipients;
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid; and,

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
29,495,900	146,391,068	128,880		1,823,572,904 5,174,419
<b>29,495,900</b>	<b>146,391,068</b>	<b>128,880</b>		<b>1,828,747,323</b>
	<b>175,788,049</b>	<b>27,272,319</b>		<b>313,825,963</b>
	<b>2,956,577</b>			<b>446,134,606</b>
13,831,875 34,146	635,063,628 1,710,000 251,800 19,545,445	6,845,052		1,063,923,782 1,744,146 251,800 19,545,445
<b>13,866,021</b>	<b>656,570,873</b>	<b>6,845,052</b>		<b>1,085,465,173</b>
<b>1,828,112</b>	<b>496,863,503</b>			<b>953,050,395</b>
	<b>164,523,005</b>	<b>76,465,106</b>		<b>424,152,762</b>
17,971,529 5,000	107,995,295 1,679,544 15,241,867	720,325 1,612,473		137,173,871 1,934,294 16,877,040
<b>17,976,529</b>	<b>124,916,706</b>	<b>2,332,798</b>		<b>155,985,205</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>FINANCE</b>			
Department .....			54,966,710,636
Financial Transactions and Reports Analysis Centre of Canada .....			54,966,710,636
<b>FISHERIES AND OCEANS</b>			
Department .....	89,646,392		2,080,000
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	7,129,770		
Canadian International Development Agency .....		7,129,770	
GOVERNOR GENERAL .....	450,004		
<b>HEALTH</b>			
Department .....			64,448,962
Canadian Institutes of Health Research .....	947,123,019		
Public Health Agency of Canada .....	505,283		428,229
	947,628,302		64,877,191
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
Department .....	40,000,947,698	17,581,975	1,294,538,512
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department .....	38,617,410	449,772,916	658,059,664
Canadian Northern Economic Development Agency .....		7,228,333	16,112,810
Canadian Polar Commission .....			
	38,617,410	457,001,249	674,172,474
<b>INDUSTRY</b>			
Department .....		399,456,046	754,745,509
Canadian Space Agency .....	316,411	606,499	
Federal Economic Development Agency for Southern Ontario .....		67,113,047	139,377,017
National Research Council of Canada .....	37,500	216,278,946	
Natural Sciences and Engineering Research Council .....	1,027,176,657		
Social Sciences and Humanities Research Council .....	661,708,989		
Statistics Canada .....			
	1,689,239,557	683,454,538	894,122,526

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
559,554,584	(63,473,398)			55,462,791,822
	800,000			800,000
<b>559,554,584</b>	<b>(62,673,398)</b>			<b>55,463,591,822</b>
 <b>416,175</b>	 <b>34,866,542</b>			 <b>127,009,109</b>
 441,735,231	 344,580,441	 12,611,308		 806,056,750
 3,313,220,194				 3,313,220,194
<b>3,754,955,425</b>	<b>344,580,441</b>	<b>12,611,308</b>		<b>4,119,276,944</b>
				450,004
 15,363,550	 1,529,511,380	 774,907		 1,610,098,799
 315,567	 19,705,642			 966,828,661
	 182,866,358			 184,115,437
<b>15,679,117</b>	<b>1,732,083,380</b>	<b>774,907</b>		<b>2,761,042,897</b>
 <b>2,211,939</b>	 <b>893,695,616</b>	 <b>61,573,955</b>	 <b>2,900,000,000</b>	 <b>45,170,549,695</b>
 5,525,171,495	 4,783,735			 6,676,405,220
 21,223,566	 1,138,909			 45,703,618
 10,000				 10,000
<b>5,546,405,061</b>	<b>5,922,644</b>			<b>6,722,118,838</b>
 6,065,127	 403,936,779			 1,564,203,461
 33,480,021	 6,982,749	 20,166		 41,405,846
 11,369,296	 129,122,594	 38,027,124		 373,639,782
	 63,211,411			 290,897,153
	 560,800			 1,027,176,657
<b>50,914,444</b>	<b>603,814,333</b>	<b>38,047,290</b>		<b>661,708,989</b>
				 560,800
				 <b>3,959,592,688</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>JUSTICE</b>			
Department .....	9,927,907		348,271,251
Offices of the Information and Privacy Commissioners of Canada .....			
	<u>9,927,907</u>		<u>348,271,251</u>
<b>NATIONAL DEFENCE</b>			
Department .....	5,474,785		7,791,689
<b>NATURAL RESOURCES</b>			
Department .....	357,099,944	828,102,050	2,109,715,038
Canadian Nuclear Safety Commission .....			
	<u>357,099,944</u>	<u>828,102,050</u>	<u>2,109,715,038</u>
<b>PARLIAMENT</b>			
The Senate .....	43,856		
House of Commons .....			
	<u>43,856</u>		
<b>PRIVY COUNCIL</b>			
Department .....	1,856,550		
Chief Electoral Officer .....			
	<u>1,856,550</u>		
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Department .....			249,284,399
Correctional Service of Canada .....	112,064,825		14,365,446
Royal Canadian Mounted Police .....			
	<u>112,064,825</u>		<u>263,649,845</u>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b> .....		2,053,609	
<b>TRANSPORT</b>			
Department .....	517,752	163,929,421	172,000,082
Office of Infrastructure of Canada .....		13,101,083	4,904,974,602
	<u>517,752</u>	<u>177,030,504</u>	<u>5,076,974,684</u>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
677,168	26,887,918			385,764,244
	446,385			446,385
<b>677,168</b>	<b>27,334,303</b>			<b>386,210,629</b>
<b>244,208,353</b>	<b>8,855,782</b>			<b>266,330,609</b>
3,389,802	151,502,331			3,449,809,165
47,955	646,797			694,752
<b>3,437,757</b>	<b>152,149,128</b>			<b>3,450,503,917</b>
373,411				417,267
884,634				884,634
<b>1,258,045</b>				<b>1,301,901</b>
29,284,693				1,856,550
				29,284,693
<b>29,284,693</b>				<b>31,141,243</b>
845,329	122,892,098	3,744,967		376,766,793
20,000	1,458,355			1,478,355
1,900	643,870			127,076,041
<b>867,229</b>	<b>124,994,323</b>	<b>3,744,967</b>		<b>505,321,189</b>
2,160,502	491,614,147	(492,444,793)		3,383,465
102,069	7,880,122	66,530,449		410,959,895
	198,909,531	1,066,407,552		6,183,392,768
<b>102,069</b>	<b>206,789,653</b>	<b>1,132,938,001</b>		<b>6,594,352,663</b>

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>TREASURY BOARD</b>			
Secretariat .....	441,212		
Canada School of Public Service .....			
	<b>441,212</b>		
<b>VETERANS AFFAIRS</b> .....	<b>2,526,622,703</b>		
<b>WESTERN ECONOMIC DIVERSIFICATION</b> .....		89,982,874	6,619,688
<b>Total</b> .....	<b>46,082,893,214</b>	<b>3,305,582,284</b>	<b>67,627,104,431</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
200,000	53,442 254,131			694,654 254,131
200,000	307,573			948,785
8,673,910	11,172,423			2,546,469,036
		269,807,700	38,947,429	405,357,691
4,706,322,777	11,693,637,836	1,899,218,803	2,407,555,207	137,722,314,552



# **SECTION 7**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

## **Public Debt Charges**

### **CONTENTS**

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Public debt charges .....	7.2

## PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums and discounts on unmatured debt; and,

- the servicing costs and costs of issuing new borrowings.

The following statement presents details of the current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds<sup>(1)</sup>—</b>			
Payable in Canadian currency—			
H81—1986/87/89/90-2010 .....	9.50		34,737,824
H85—1986-2010 .....	8.75		4,256,166
H87—1986/87/88-2011 .....	9.00		38,186,989
H98—1987-2011 .....	8.50	606,151,000	51,522,835
A23—1989/90/91-2014 .....	10.25	709,898,000	72,764,545
A34—1990-2015 .....	11.25	456,505,000	51,356,812
A39—1990/91-2021 .....	10.50	567,361,000	59,572,905
A43—1991-2021 .....	9.75	286,188,000	27,903,330
A49—1991/92-2022 .....	9.25	206,022,000	19,057,035
A55—1992/93/94-2023 .....	8.00	3,757,121,000	300,569,680
A76—1994/95-2025 .....	9.00	3,075,345,000	276,781,050
L25—1991/92/93/94/95-2021 .....	4.25	7,337,337,074	310,129,231
VS05—1995/96/97-2026 .....	4.25	7,041,209,003	297,612,038
WV25—1999/2000/01/02/03-2031 .....	4.00	7,476,091,492	297,404,909
XQ21—2003/04/05/06-2036 .....	3.00	6,690,578,378	199,617,580
YK42—2007-2041 .....	2.00	6,937,035,345	137,980,857
VW17—1996/97-2027 .....	8.00	6,226,435,000	514,796,444
WL43—1998/99/2000/01-2029 .....	5.75	12,665,469,000	736,038,293
WX80—1999/2000-2010 .....	5.50		42,941,811
XB51—2000/01-2011 .....	6.00	8,500,416,000	559,511,706
XG49—2001/02/03/04-2033 .....	5.75	13,410,295,000	771,091,962
XH22—2001/02-2012 .....	5.25	9,850,160,000	539,659,696
XM17—2002-2013 .....	5.25	8,996,594,000	472,321,185
XS86—2003/04-2014 .....	5.00	9,669,509,000	486,511,656
XW98—2004/05/06/07-2037 .....	5.00	13,999,089,000	699,954,450
XX71—2004/05-2015 .....	4.50	10,143,325,000	456,449,625
XY54—2004/05-2010 .....	4.00		90,093,088
YB43—2005/06-2016 .....	4.00	10,157,400,000	406,296,000
YC26—2005/06-2011 .....	3.75	6,128,931,000	279,362,724
YF56—2006/07-2017 .....	4.00	10,342,526,000	413,701,040
YG30—2006/07-2012 .....	3.75	6,522,948,000	253,007,198
YL25—2007/08-2018 .....	4.25	10,622,764,000	451,467,470
YM08—2007/08-2010 .....	3.75		18,372,858
YN80—2007/08-2013 .....	3.50	14,501,625,000	519,805,797
YP39—2008/09-2011 .....	2.75		156,154,112
YQ12—2008/09-2042 .....	4.00	15,800,000,000	551,473,973
YR94—2008/09-2020 .....	3.75	17,650,000,000	661,875,000
YS77—2008/09-2015 .....	3.00	13,634,524,000	448,966,839
YT50—2008/09-2011 .....	1.25	3,635,541,000	84,645,276
YU24—2009/10-2015 .....	2.00	15,000,000,000	300,000,000
YW89—2009/10-2012 .....	1.00	6,274,126,000	83,287,051
YX62—2009/10-2013 .....	2.00	17,500,000,000	316,630,137
YY46—2009/10-2012 .....	1.25	8,209,948,000	113,711,780
YZ11—2009/10-2021 .....	3.50	13,100,000,000	449,294,521
ZB34—2009/10-2012 .....	1.50	8,111,728,000	133,380,236
MZ17—2009/10-2015 .....	2.50	9,000,000,000	225,000,000
ZD99—2009/10-2013 .....	1.75	18,990,269,000	196,430,390
ZE72—2009/10-2013 .....	1.50	6,925,638,000	116,226,000
ZF48—2010/11-2016 .....	3.00	11,341,729,000	258,623,654
ZG21—2010/11-2014 .....	2.50	9,200,000,000	176,356,164
ZH04—2010/11-2044 .....	1.50	2,241,684,290	16,398,781
ZJ69—2010/11-2022 .....	3.25	9,000,000,000	128,219,178
ZK33—2010/11-2013 .....	1.50	14,411,079,000	105,432,925

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
ZL16—2010/11-2016 .....	2.00	9,900,000,000	44,975,342
ZN71—2010/11-2014 .....	2.00	9,600,000,000	28,405,479
		<b>416,410,594,582</b>	<b>14,486,323,627</b>
Less: Government's holdings and consolidation adjustment .....		330,496,000	
		<b>416,080,098,582</b>	<b>14,486,323,627</b>
Payable in foreign currencies—			
2009-2014 .....	2.38	2,908,800,000	71,113,437
2010-2020 .....	3.50	2,748,600,000	89,829,964
2001-2003/19 .....	8.25-9.70	51,218,150	3,951,905
		<b>5,708,618,150</b>	<b>164,895,306</b>
Less: Government's holdings .....		52,653,122	3,811,358
		<b>5,655,965,028</b>	<b>161,083,948</b>
		<b>421,736,063,610</b>	<b>14,647,407,575</b>
Retail Debt—			
Canada savings bonds <sup>(1)</sup> —			
S46—1991-2003/2013 .....	0.40-0.65	158,539,611	1,213,748
S47—1992-2004/2014 .....	0.40-0.65	253,798,870	1,869,154
S48—1993-2005/2015 .....	0.40-0.65	201,592,083	1,477,342
S49—1994-2006/2016 .....	0.40-0.65	295,351,358	2,227,921
S50—1995-2007/2017 .....	0.40-0.65	235,847,419	1,731,071
S51—1996-2008/2019 .....	0.40-0.65	404,978,607	3,435,043
S52—1997-2009/2017 .....	0.40-0.65	427,083,823	3,039,068
S54—1998-2008/2019 .....	0.40-0.65	190,077,259	1,256,475
S55—1998-2008/2019 .....	0.40-0.65	14,545,067	92,102
S56—1999-2009/2019 .....	0.40-0.65	2,866,649	17,640
S57—1999-2009/2019 .....	0.40-0.65	1,650,471	9,845
S58—1999-2009/2019 .....	0.40-0.65	3,766,044	21,645
S59—1999-2009/2020 .....	0.40	2,337,369	12,372
S60—1999-2009/2020 .....	0.40-0.65	99,002,398	670,613
S61—1999-2009/2020 .....	0.40-0.65	10,795,326	66,991
S62—1999-2009/2020 .....	0.40-0.65	3,553,053	21,590
S63—1999-2009/2020 .....	0.40-0.65	2,266,944	13,003
S64—1999-2009/2020 .....	0.40-0.65	3,993,416	22,355
S65—2000-2010 .....	0.40	4,645,468	24,535
S66—2000-2010 .....	0.40-0.65		386,256
S67—2000-2010 .....	0.40-0.65		36,619
S68—2001-2011 .....	0.40-0.65		20,105
S69—2001-2011 .....	0.40-0.65		16,198
S70—2001-2011 .....	0.40-0.65		18,032
S71—2001-2011 .....	0.40	2,618,700	13,133
S72—2001-2011 .....	0.40-0.65	173,116,072	1,055,315
S73—2001-2011 .....	0.40-0.65	11,481,375	64,873
S74—2002-2012 .....	0.40-0.65	2,857,018	15,126
S75—2002-2012 .....	0.40-0.65	2,112,437	11,217
S76—2002-2012 .....	0.40-0.65	6,648,686	30,471
S77—2002-2012 .....	0.40	5,486,057	25,771
S78—2002-2012 .....	0.40-0.65	199,542,418	1,206,734
S79—2002-2012 .....	0.40-0.65	15,928,942	90,288
S80—2003-2013 .....	0.40-0.65	4,289,857	22,816
S81—2003-2013 .....	0.40-0.65	3,145,210	15,836
S82—2003-2013 .....	0.40-0.65	6,654,937	32,875
S83—2003-2013 .....	0.40	7,173,600	32,512
S84—2003-2013 .....	0.40-0.65	146,943,766	897,346
S85—2003-2013 .....	0.40-0.65	8,406,300	46,770
S86—2004-2014 .....	0.40-0.65	2,165,242	11,725
S87—2004-2014 .....	0.40-0.65	1,681,600	8,364
S88—2004-2014 .....	0.40-0.65	3,541,566	17,910
S89—2004-2014 .....	0.40	2,245,289	9,931
S90—2004-2014 .....	0.40-0.65	161,661,827	986,744
S91—2004-2014 .....	0.40-0.65	9,602,120	52,971
S92—2005-2015 .....	0.40-0.65	3,986,093	20,453
S93—2005-2015 .....	0.40-0.65	1,921,236	10,217
S94—2005-2015 .....	0.40-0.65	4,309,418	21,113

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
S95—2005-2015.....	0.40	2,702,650	12,084
S96—2005-2015.....	0.40-0.65	200,266,313	1,212,160
S97—2005-2015.....	0.40-0.65	10,940,352	59,654
S98—2006-2016.....	0.40-0.65	2,924,700	15,267
S99—2006-2016.....	0.40-0.65	2,379,594	11,459
S100—2006-2016.....	0.40-0.65	4,817,221	23,472
S101—2006-2016.....	0.40	3,127,066	14,975
S102—2006-2016.....	0.40-0.65	259,594,766	1,558,845
S103—2006-2016.....	0.40-0.65	13,194,480	72,518
S104—2007-2017.....	0.40-0.65	3,554,000	18,365
S105—2007-2017.....	0.40-0.65	2,665,877	13,047
S106—2007-2017.....	0.40-0.65	5,776,837	29,821
S107—2007-2017.....	0.40	5,005,468	22,290
S108—2007-2017.....	0.40-0.65	341,857,265	2,053,788
S109—2007-2017.....	0.40-0.65	22,233,061	119,169
S110—2008-2018.....	0.40-0.65	6,906,126	35,221
S111—2008-2018.....	0.40-0.65	7,088,054	34,175
S112—2008-2018.....	0.40-0.65	7,584,761	37,000
S113—2008-2018.....	0.40	10,413,559	51,584
S114—2008-2018.....	0.40-0.65	524,699,322	3,327,870
S115—2008-2018.....	0.40-0.65	45,833,448	257,405
S116—2009-2019.....	0.40-0.65	22,081,031	143,883
S117—2009-2019.....	0.40-0.65	16,723,426	116,651
S118—2009-2019.....	0.40-0.65	16,627,019	126,458
S119—2010-2019.....	0.40	12,355,593	89,083
S120—2010-2019.....	0.40-0.65	635,882,843	4,103,829
S121—2010-2019.....	0.40-0.65	19,198,780	109,299
S122—2010-2020.....	0.40-0.65	6,306,236	37,853
S123—2010-2020.....	0.40-0.65	5,111,507	29,196
S124—2010-2020.....	0.40-0.65	8,048,234	41,403
S125—2011-2021.....	0.40	3,849,953	17,491
S126—2011-2021.....	0.40-0.65	592,406,831	1,070,855
S127—2011-2021.....	0.40-0.65	30,545,553	128,022
S900—2011-2012.....	0.40-0.65	72,238	136
S901—2011-2012.....	0.40-0.65	79,263	86
S902—2011-2012.....	0.40-0.65	982,706	533
		5,958,047,134	37,395,181
<b>Canada premium bonds<sup>(1)</sup>—</b>			
P3—1998-2008/2019.....	2.50-2.65	316,767,508	10,861,786
P4—1998-2008/2019.....	2.50-2.65	36,045,825	1,276,986
P5—1999-2009/2019.....	2.50-2.65	8,006,547	291,402
P6—1999-2009/2019.....	1.90-2.05	5,734,739	162,023
P7—1999-2009/2019.....	1.90-2.05	26,883,033	791,609
P8—1999-2009/2019.....	1.55	20,754,293	450,032
P9—1999-2009/2019.....	1.00-1.40	114,751,111	1,942,677
P10—1999-2009/2019.....	1.00-1.40	34,756,090	586,748
P11—1999-2009/2020.....	1.00-1.40	12,022,354	211,011
P12—1999-2009/2020.....	1.00-1.40	9,131,802	158,054
P13—1999-2009/2020.....	1.00-1.40	22,271,679	362,276
P14—2000-2010.....	1.00	31,174,915	428,472
P15—2000-2010.....	2.50		5,548,492
P16—2000-2010.....	2.50		1,445,704
P17—2001-2011.....	2.50		1,839,015
P18—2001-2011.....	1.90		2,883,232
P19—2001-2011.....	1.90		408,263
P20—2001-2011.....	1.55	18,021,659	353,175
P21—2001-2011.....	1.10-3.50	310,299,011	9,515,654
P22—2001-2011.....	1.10-3.50	44,022,494	1,484,366
P23—2002-2012.....	1.10-3.25	11,831,298	411,481
P24—2002-2012.....	1.10-3.05	9,902,943	344,136
P25—2002-2012.....	1.00-1.40	51,577,373	737,089
P26—2002-2012.....	1.00	26,745,229	333,923
P27—2002-2012.....	1.10-3.50	626,946,094	19,642,417
P28—2002-2012.....	1.10-3.50	125,730,488	4,352,962
P29—2003-2013.....	1.10-3.25	48,353,992	1,786,759
P30—2003-2013.....	1.10-3.05	7,816,576	285,276
P31—2003-2013.....	1.10-3.15	38,966,255	1,517,435

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
P32—2003-2013.....	3.05	35,570,051	1,298,617
P33—2003-2013.....	1.10-3.05	17,186,051	614,490
P34—2003-2013.....	2.50-2.65	499,245,400	14,736,684
P35—2003-2013.....	2.50-2.65	109,861,742	3,328,334
P36—2004-2014.....	2.50-2.65	37,749,403	1,160,817
P37—2004-2014.....	1.90-2.05	24,841,962	565,862
P38—2004-2014.....	1.90-2.05	34,375,455	792,892
P39—2004-2014.....	1.55	19,468,569	338,999
P40—2004-2014.....	1.10-3.50	140,949,179	4,057,911
P41—2004-2014.....	1.10-3.50	34,005,146	1,083,740
P42—2005-2015.....	1.10-3.25	11,436,159	372,672
P43—2005-2015.....	1.10-3.05	5,629,649	181,220
P44—2005-2015.....	1.10-3.15	7,056,346	253,351
P45—2005-2015.....	3.05	6,607,796	221,370
P46—2005-2015.....	2.50-2.65	81,099,741	2,274,653
P47—2005-2015.....	2.50-2.65	34,188,455	983,878
P48—2006-2016.....	2.50-2.65	10,407,036	300,905
P49—2006-2016.....	1.90-2.05	10,606,124	235,515
P50—2006-2016.....	1.90-2.05	11,021,266	239,238
P51—2006-2016.....	1.55	12,731,371	215,409
P52—2006-2016.....	1.00-1.40	77,793,037	1,002,628
P53—2006-2016.....	1.00-1.40	19,854,893	251,250
P54—2007-2017.....	1.00-1.40	5,764,778	70,002
P55—2007-2017.....	1.00-1.40	4,337,268	53,135
P56—2007-2017.....	1.00-1.40	28,690,735	352,181
P57—2007-2017.....	1.00	22,013,617	242,665
P58—2007-2017.....	1.10-3.50	72,474,606	2,011,379
P59—2007-2017.....	1.10-3.50	18,105,171	553,019
P60—2008-2018.....	1.10-3.25	4,671,746	143,626
P61—2008-2018.....	1.10-3.05	4,895,321	156,269
P62—2008-2018.....	1.10-3.15	10,640,341	350,723
P63—2008-2018.....	3.05	15,326,007	492,025
P64—2008-2018.....	2.50-2.65	160,276,639	4,301,140
P65—2008-2018.....	2.50-2.65	94,194,655	2,518,882
P66—2009-2019.....	2.50-2.65	66,361,451	1,765,002
P67—2009-2019.....	1.90-2.05	25,549,921	505,102
P68—2009-2019.....	1.90-2.05	27,634,075	554,269
P69—2010-2019.....	1.55	34,833,201	544,191
P70—2010-2019.....	1.00-1.40	86,903,566	1,085,704
P71—2010-2019.....	1.00-1.40	49,366,114	621,525
P72—2010-2020.....	1.00-1.40	16,799,588	222,962
P73—2010-2020.....	1.00-1.40	14,163,806	179,073
P74—2010-2020.....	1.00-1.40	12,121,699	149,797
P75—2011-2021.....	1.00	10,848,769	109,091
P76—2011-2021.....	1.10	104,933,277	482,299
P77—2011-2021.....	1.10	73,445,897	269,344
P950—2011-2012.....	1.10-3.25	3,131,108	9,107
P951—2011-2012.....	1.10-3.05	10,263,913	19,533
P952—2011-2012.....	1.10-3.15	5,506,086	5,074
		4,183,451,494	122,690,009
<b>Bonds for Canada Pension Plan.....</b>	<b>various</b>	<b>10,141,498,628</b>	<b>160,085,190</b>
Total interest on unmatured debt.....		26,881,000 <sup>(2)</sup>	12,369,633
<b>Amortization of discounts on Treasury bills—</b>			
Amortization of discounts on 2009-2010 issues .....			255,558,199
Amortization of discounts on 2010-2011 issues .....		162,979,509,000	1,051,864,771
		162,979,509,000	1,307,422,970
<b>Amortization of discounts on Canada bills—</b>			
Amortization of discounts on 2009-2010 issues .....			419,341

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
Amortization of discounts on 2010-2011 issues.....			
		1,972,102,406	4,083,540
		1,972,102,406	4,502,881
		164,951,611,406	1,311,925,851
<b>Amortization of discounts and premiums on marketable bonds.....</b>			<b>1,147,731,024</b>
Consumer price index adjustments on real return bonds.....			836,789,061
			1,984,520,085
Total amortization of premiums and discounts on other debts .....		164,951,611,406	3,296,445,936
Cross-currency swap revaluation .....		(5,090,659,306)	(473,155,142)
Servicing costs and costs of issuing new borrowings .....			17,352,273
Unamortized discounts and premiums on market debt .....		(4,484,950,791)	
Obligation related to capital leases.....	various	3,685,204,455	218,480,971
Other unmatured debt .....		189,714,062	
<b>Total public debt charges related to unmatured debt .....</b>		<b>591,155,363,064</b>	<b>17,878,986,436</b>
<b>PENSION AND OTHER FUTURE BENEFITS (INTEREST)—</b>			
Public sector pensions—			
Public Service Superannuation Account .....	various	95,782,026,737	6,004,517,929
Public Service Pension Fund Account.....	various	231,056,338	
Canadian Forces Superannuation Account .....	various	45,995,262,835	2,886,559,132
Canadian Forces Pension Fund Account .....	various	37,743,747	
Reserve Force Pension Fund Account .....	various	5,026,738	
Royal Canadian Mounted Police Superannuation Account .....	various	12,846,577,339	801,745,515
Royal Canadian Mounted Police Pension Fund Account .....	various	12,552,943	
Members of Parliament Retiring Allowances Account .....	various	655,636,605	62,459,846
Members of Parliament Retirement Compensation Arrangements Account .....	various	215,033,218	20,980,723
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service .....	various	837,356,492	52,072,718
RCA No. 1—Canadian Forces .....	various	286,772,081	17,968,650
RCA No. 1—Royal Canadian Mounted Police .....	various	29,215,163	1,829,312
RCA No. 2—Public Service .....	various	783,004,879	49,588,508
Supplementary Retirement Benefits Account (Judges).....	various	168,581,940	3,841,688
Supplementary Retirement Benefits Account (Others) .....	various	534,442	13,236
Allowance for pension adjustments .....	various	157,886,381,498 (11,751,000,000)	9,901,577,257 (190,000,000)
		146,135,381,498	9,711,577,257
Other employee and veteran future benefits—			
Health and dental care plans .....		17,455,000,000	898,000,000
Severance benefits.....		5,737,000,000	251,000,000
Worker's compensation .....		754,000,000	32,000,000
Veteran benefit plan .....		31,663,000,000	1,653,000,000
Royal Canadian Mounted Police benefit plan.....		2,597,000,000	154,000,000
	4.25	<b>58,206,000,000</b>	<b>2,988,000,000</b>
<b>Total public debt charges related to pension and other future benefits.....</b>		<b>204,341,381,498</b>	<b>12,699,577,257</b>
<b>OTHER LIABILITIES—</b>			
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	various	23,216,340	2,174,033
Government Annuities Account .....	various	221,340,103	15,688,622
Deposit accounts—			
General security deposits .....	various	5,199,945	32,356
Canada Development Investment Corporation .....	various	39,624,474	251,094

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
Canada Hibernia Holding Corporation—			
Abandonment reserve fund .....	various	94,316,477	597,669
Canada Labour Code—Wage Recovery Appeals .....	various	1,699,408	9,735
Contractors' security deposits .....	various	3,454,017	145,156
Non-interest bearing accounts .....		641,421,812	
		<b>785,716,133</b>	<b>1,036,010</b>
Trust accounts—			
Indian Residential Schools Settlement Agreement—			
Common Experience Payments .....	various	354,175,538	2,248,300
Indian band funds .....	various	1,091,927,857	37,960,230
Indian estate accounts .....	various	18,227,074	457,819
Indian savings accounts .....	various	37,893,348	1,315,667
Canadian Security Intelligence Service—			
Scholastic awards .....	various	26,910	171
Royal Canadian Mounted Police—Benefit trust fund .....	various	2,257,932	16,499
Inmates' trust fund .....	various	17,340,217	14,031
Administered trust accounts .....	various	348,855	3,823
Estates fund .....	various	1,353,713	
Veterans administration and welfare trust fund .....	various	1,619,774	8,112
Non-interest bearing accounts .....		346,912	
		<b>1,525,518,130</b>	<b>42,024,652</b>
<b>Total deposit and trust accounts .....</b>		<b>2,311,234,263</b>	<b>43,060,662</b>
Other specified purpose accounts—			
Insurance and death benefit accounts—			
Insurance company liquidation .....	various		105,862
Regular forces death benefit account .....	various	191,894,345	12,103,422
Public Service death benefit account .....	various	2,960,956,312	181,929,477
Non-interest bearing accounts .....		8,882,912	
		<b>3,161,733,569</b>	<b>194,138,761</b>
Pension accounts—			
Annuities agents' pension account .....	various	208	17
Royal Canadian Mounted Police—			
Dependants' pension fund .....	various	26,090,424	1,683,870
		<b>26,090,632</b>	<b>1,683,887</b>
Other accounts—			
AgriInvest Program .....	various	241,675,529	2,988,868
AgriStability Program (previously Canadian Agricultural Income Stabilization) .....	various	53,073,036	
Common school funds—Ontario and Quebec .....	5.00	2,677,771	133,888 <sup>(3)</sup>
Indian moneys suspense account .....	various	48,575,348	1,278,947
Courts Administration Service—			
Special account .....	various	5,899,152	42,469
Non-interest bearing accounts .....		219,311,440	
		<b>571,212,276</b>	<b>4,444,172</b>
Deferred revenue specified purpose accounts .....	various		56,973 <sup>(4)</sup>
Other specified purpose accounts .....		<b>3,759,036,477</b>	<b>200,323,793</b>
Special drawing rights allocations .....	various		31,051,114 <sup>(5)</sup>
<b>Total public debt charges related to other liabilities .....</b>		<b>6,314,827,183</b>	<b>292,298,224</b>

**PUBLIC DEBT CHARGES—Concluded**

	Rate of interest	Amount of principal	Amount charged in 2010-2011
	%	\$	\$
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
National Battlefields Commission—Trust fund .....	various	732,918	4,610
Ship-Source Oil Pollution Fund .....	various	392,525,017	9,389,377
Mackenzie King trust account .....	various	225,000	7,415
Endowments for health research .....	various	140,267	63,071
Social Sciences and Humanities Research Council— Queen's Fellowship fund .....	various	250,000	2,275
Non-interest bearing accounts .....		(6,990,693,816)	
<b>Total public debt charges related to consolidated specified purpose accounts .....</b>		<b>(6,596,820,614)</b>	<b>9,466,748</b>
<b>Total public debt charges before consolidation adjustment .....</b>		<b>795,214,751,132</b>	<b>30,880,328,665</b>
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government) .....		<b>6,596,820,614</b>	<b>(9,466,748)</b>
<b>TOTAL PUBLIC DEBT CHARGES .....</b>		<b>801,811,571,745</b>	<b>30,870,861,917</b>
Comprised of:			
Total public debt charges under statutory authorities before provision and consolidation adjustments .....			27,863,847,694
Total public debt charge provision .....			3,016,480,971
Consolidation adjustments .....			(9,466,748)
Total public debt charges .....			30,870,861,917

<sup>(1)</sup> The years stated for each bond series correspond to the year of issuance and year of maturity.

<sup>(2)</sup> Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

<sup>(3)</sup> Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

<sup>(4)</sup> Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

<sup>(5)</sup> No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

# **SECTION 8**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

## **Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards**

### **CONTENTS**

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Payments of claims against the Crown .....	8.2
Ex gratia payments .....	8.18
Court awards .....	8.23

## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each ministry, together with the total number of such claims. Where the situation warrants non-disclosure, the recipient's name and individual payment amount may be withheld from publication.

### PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Accident involving a Crown vehicle—		Saskatchewan Government Insurance for	
AXA Insurance Inc for		Ockochinski R.....	1,523
Équipement R&R Inc .....	3,333	Thiessen T.....	2,872
Boucher M.....	1,744	Thiessen T.....	2,500
Industrial Alliance Inc for		Accident involving a Crown vehicle - Repairs	
Rousseau D.....	1,077	for damages made to property—	
Intact Insurance Company for		BFL Canada for	
Hallock L.....	7,164	Cégep Régional de Lanaudière .....	17,160
Compensation for loss of animal—		Cégep Régional de Lanaudière .....	10,000
Legault C Trucking Inc.....	1,181	Compensation for destruction of sheep	
Damage to crop due to livestock breakout—		not affected by scrapie—	
Schreiber E & G .....	1,250	Martin W.....	1,620
Shearer R.....	2,290	Settlement for elk destruction –	
Damage to rental vehicle—		Tapper Cuddy LLP for	
Clayton G.....	5,636	Name withheld .....	250,000
Settlement of a dispute related to		Settlement for frozen fowl	
herbicide application—		cargo destruction—	
Name withheld .....	12,500	Borden Ladner Gervais in trust for	
Settlement of claim related to a grievance—		ZIM Integrated Shipping Services Ltd. ....	19,700
Name withheld .....	7,000	Settlement for quarantined land—	
Settlement of claim related to additional		8 names withheld .....	100,000
engineering fees—		Settlement of claim for damages,	
KGS Group Consulting Engineers .....	112,000	trouble and inconvenience—	
Settlement related to inaccurate advice		Name withheld .....	5,000
provided by a compensation advisor—		Settlement of claim for loss	
Name withheld .....	42,000	of benefits—	
Claims under \$1,000 (5).....	2,454	Olson W.....	14,186
	199,629	Settlement of claim related to grievance—	
<b>Canadian Food Inspection Agency</b>			
Accident involving a Crown vehicle—		Allen N.....	2,000
Bunker D.....	1,231	Blair A.....	14,000
Drysdale Bacon McStravick LLP for		Dombrovary P.....	2,000
Locke K.....	1,200	Katchin J.....	9,000
Enterprise Rent-A-Car .....	2,352	Nagle F.....	1,000
Insurance Corporation of British Columbia for		Name withheld .....	20,670
Dupinder G.....	2,052	Robitaille M.....	1,000
Ireland T.....	14,000	Sandhu J.....	2,000
Lannigan J.....	1,528	Settlement related to investigation and quarantine—	
Manitoba Public Insurance for		Name withheld .....	200,000
Stroinberg B .....	2,820	Claims under \$1,000 (19). ....	9,869
Morrison L.....	6,500		719,508
Reeves S.....	1,725		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Canadian Grain Commission</b>			
Settlement of claims for reimbursement of expenditures incurred for employment relocation—		Out-of-court settlement for claims related to services provided—	
Name withheld .....	9,300	Green and Spiegel LLP in trust for	
	928,437	Khelawan I C & Khelawan J .....	1,500
		Kuksov V .....	2,500
		Mario Bellissimo in trust for	
		Connet F B .....	1,000
			90,000
<b>CANADA REVENUE AGENCY</b>			
Compensation for damaged vehicle—		<b>Immigration and Refugee Board of Canada</b>	
Casey S. ....	1,497	Mediation settlement following a grievance protected by a confidentiality clause—	
Reimbursement for relocation costs—		Name withheld .....	6,311
Vela-Estrada J .....	5,000		96,311
Reimbursement of expenses incurred due to CRA error—			
Biron M. ....	1,368		
Settlement for claim related to employment—			
2 names withheld .....	24,200		
Settlement for pension and death benefits—			
Name withheld .....	14,775		
Settlement of claim related to prior audits—			
Name withheld .....	29,500		
Settlement of claim related to termination of employment—			
Name withheld .....	25,000		
Settlement of claim under the Canadian Human Rights Act—			
3 names withheld .....	15,500		
Claims under \$1,000 (66). . . . .	8,154		
	124,994		
<b>CANADIAN HERITAGE</b>			
<b>Department</b>			
Out-of-court settlement related to dental insurance administrative error—		Accident involving a Crown vehicle—	
Fairweather Gagnon J. ....	1,092	Insurance Corporation of British Columbia for	
Out-of-court settlement related to employment—		Epp E .....	1,351
Perrier S. ....	94,000	Intact Insurance for	
Claims under \$1,000 (2). . . . .	326	Alta Care Resources Inc. ....	4,914
	95,418	Saskatchewan Government Insurance for	
		Probe C .....	1,398
		Unifund Claims Inc. for	
		Smyth L & Smyth R .....	11,331
		Arrears payment for disability insurance—	
		Payroll System General Ledger for	
		Alvarez JM .....	1,286
		Morel J. ....	1,481
		Ndiaye ML .....	1,104
		Arrears payment for pension and supplementary death benefit—	
		Public Service Superannuation	
		Account for	
		Alvarez JM .....	1,629
		Morel J. ....	1,844
		Ndiaye ML .....	1,290
		Compensation for ceiling collapse at Wye Marsh Wildlife Centre—	
		Friends of Wye Marsh Inc. ....	33,500
		Payment of claim relating to services rendered—	
		Plaza Volare .....	7,788
		Settlement of claim relating to services rendered—	
		Sistema Inc. ....	9,000
			77,916
<b>CITIZENSHIP AND IMMIGRATION</b>			
<b>Department</b>			
Out-of-court settlement for claim related to a grievance—		<b>Parks Canada Agency</b>	
Gowlings Lafleur Henderson LLP in trust for		Claim for damage to a building—	
Name withheld .....	85,000	McDonalds Restaurant .....	1,680

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim for damage to electrical cable—		Jurreit K . . . . .	1,699
Hydro-Québec . . . . .	5,625	Maclean J . . . . .	1,104
Claim for damaged motor home—		Nelson B . . . . .	1,500
Lalungo V . . . . .	12,498	Roebothan, McKay, Marshall for	
Claim for damaged vehicle—		Collins E . . . . .	3,960
Angers P . . . . .	1,291	Stone H . . . . .	1,102
Enterprise Location d'Autos . . . . .	15,744	The Dominion for	
Filotte C . . . . .	3,810	Elms S . . . . .	3,588
Gervais Auto Shawinigan . . . . .	3,029	The Economical Insurance Group for	
Giesbrecht C . . . . .	1,225	Flemming D . . . . .	1,836
Kiroule . . . . .	2,788	The Personal Insurance Company of Canada for	
Lemoine S . . . . .	2,054	Saade J . . . . .	1,020
Claim for loss of revenue—		Accident involving a Crown vessel—	
Marché Cassivi & Associés Inc . . . . .	1,600	Comeau M . . . . .	2,500
Claim settlement related to a mutual release of the lease—		Dietterle T . . . . .	1,148
Name withheld . . . . .	5,000,000	Port de Havre Saint-Pierre . . . . .	5,500
Out of court settlement arose from litigation associated with		Quinton M . . . . .	2,063
injuries sustained in a motor vehicle accident—		Compensation for damage to helicopter—	
2 names withheld . . . . .	43,075	Drysdale Bacon McStravick in trust for	
Out-of-court settlement for boat		Prism Helicopter . . . . .	122,500
damage claim—		Compensation for damage to motor vessel—	
Norton C . . . . .	1,000	McGarvey K . . . . .	25,758
Out-of-court settlement for road repairs to give		Progressive Diesel Ltd . . . . .	6,325
access to residences—		Compensation for loss of or damage to	
City of Ottawa . . . . .	659,457	personal property—	
Property damage to vehicle—		Bell S . . . . .	10,457
ICBC . . . . .	1,110	Brand N . . . . .	1,999
Settlement contract litigation—		Griffith J . . . . .	1,005
Name withheld . . . . .	197,054	Martin C . . . . .	5,635
Settlement for National Reclassification		Schulz M . . . . .	6,410
Review—		Damage to a marina—	
Name withheld . . . . .	442,806	Midland Marina . . . . .	93,834
Claims under \$1,000 (22) . . . . .	15,603	Damage to leased copiers—	
	6,411,449	Xerox Canada Inc . . . . .	17,674
	6,489,365	Damage to a motor vehicle—	
		RST Industries Ltd . . . . .	1,020
<b>FINANCE</b>		Grievance settlement under the <i>Canadian Human Rights Act</i> —	
<b>Office of the Superintendent of Financial Institutions</b>		Name withheld . . . . .	12,750
Claim under \$1,000 (1) . . . . .	131	Mediated grievance settlement—	
		Name withheld . . . . .	2,599
<b>FISHERIES AND OCEANS</b>		settlement for claim related to personal	
<b>Department</b>		injuries—	
Accident involving a Crown vehicle—		Name withheld . . . . .	300,000
Adjustors Incorporated Inc for		Payment for electronic and navigation	
Decker B . . . . .	1,534	equipment—	
Aviva Canada Inc for		Jarvis H . . . . .	3,547
Fisher B . . . . .	7,311	Settlement for claim related to termination of public	
Cox & Palmer for		service employment—	
Way I . . . . .	5,000	Name withheld . . . . .	2,522
Earles D . . . . .	5,623	Claims under \$1,000 (22) . . . . .	11,847
Family Insurance Solution for			698,482
Boettger J . . . . .	2,161		
Framp F . . . . .	1,647		
Garthwaite H . . . . .	13,387		
Insurance Corporation of British Columbia for			
Chan A . . . . .	1,499		
Johnson L . . . . .	7,418		
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
<b>Department</b>			
Claim for cancelled trip			
Devine D . . . . .			
			1,428

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim under the provisions of Chapter 11 of the North American Free Trade Agreement—		Out-of-court settlement for personal injury—	
Abitibi Bowater Inc. ....	130,000,000	Erickson & Partners in trust for	
Settlement for loss of income—		Name withheld .....	13,881
Sagorin R. ....	10,711	Settlement of a complaint to the Canadian Human Rights Commission—	
Settlement of claim as a result of personal injury—		2 names withheld .....	28,000
Charles Russell LLP for		Settlement of a complaint to the Canadian Human Rights Commission and of claims related to grievances—	
Ubduhoor J. ....	309,172	Name withheld .....	30,000
Settlement of claim of restitution—		Settlement of a complaint to the Public Service Staffing Tribunal (PSST) and of claims related to grievances—	
Name withheld .....	2,955,640	Name withheld .....	35,000
Settlement of claim related to termination of employment—		Settlement of claim related to grievance—	
Gervais P. ....	2,641	2 names withheld .....	4,181
Name withheld .....	2,359,721	Claims under \$1,000 (3).....	536
Settlement of claims of damage—			584,724
Enterprise Rent-A-Car .....	2,832		
Fleming N. ....	1,898		
Hotel Intercontinental. ....	1,757		
Settlement of claims relating to the G8/G20 Summit—			
D.E. Systems Ltd. ....	20,376	Out-of-court settlement for claim related to employment—	
Freeman Decorating Ltd. ....	3,952	Name withheld .....	120,000
G.H. Johnson's Trading Co. Ltd. ....	11,763		
Claims under \$1,000 (1,897) .....	45,844		
	135,727,735		
			705,585
<b>Canadian International Development Agency</b>			
Compensation for loss of personal effects while on official travel overseas—			
Furtado X. ....	2,378		
Morrisette L. ....	4,112		
Out-of-court settlement for a defamation claim against a CIDA employee and against CIDA—			
Houle F. ....	25,900	HUMAN RESOURCES AND SKILLS DEVELOPMENT	
Claims under \$1,000 (2) .....	1,484		
	33,874	Department	
		Reimbursement of administrative costs incurred for the sale of assets—	
		Jackson K. ....	1,465
<b>International Joint Commission (Canadian Section)</b>			
Settlement of a claim related to grievance—		Settlement for complaint before the Canadian Human Rights Commission for failure to accommodate—	
Name withheld .....	45,000	Name withheld .....	5,000
		Settlement for general damages—	
	135,806,609	Name withheld .....	65,000
		Settlement of claim for an administrative error—	
		2 names withheld .....	43,528
<b>HEALTH</b>			
Accident involving a Crown vehicle—		Settlement of claim for damages resulting from allegations of abuse—	
Saskatchewan Government Insurance. ....	4,026	Name withheld .....	40,000
Out-of-court settlement for abuse—		Settlement of claim for general damages and costs—	
Dinning Hunter Lambert and Jackson in trust for Name withheld .....	49,100	Name withheld .....	10,000
Out-of-court settlement for an accident involving a Crown vehicle—		Settlement of claim for general damages for pain and suffering—	
MacIsaac and Company in trust for Name withheld .....	420,000	2 names withheld .....	70,000
		Settlement of claim for pain and suffering and discriminatory practice—	
		Name withheld .....	35,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of claim related to a grievance before the Public Service Labour Relations Board due to length of time the employer took to refer the case—		Settlement of a claim to compensate the plaintiff for his share of a 1980 distribution—	
Name withheld .....	20,000	Woodward & Company in trust for	
Settlement of claim related to a grievance before the Public Service Labour Relations Board for moral wrongdoing—		Lowe E .....	80,000
Cyr N .....	18,300	Settlement regarding employee grievance—	
Settlement of claim related to a grievance before the Public Service Labour Relations Board resulting from harassment allegation and failure to enforce the collective agreement—		Norman D .....	10,000
Name withheld .....	5,000	Claims under \$1,000 (2) .....	142
Claims under \$1,000 (7) .....	474		
	313,767		458,663,996
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
<b>Department</b>			
Out-of-court settlements of abuse claims—		Accident involving a Crown vehicle—	
Ashcroft & Company for		Insurance Corporation of British Columbia for	
Name withheld .....	125,000	Deol S .....	4,200
Merchant Law Group for		Manitoba Public Insurance for	
2 names withheld .....	17,143	Little Black River First Nation .....	3,227
Various Law Firms for		Unifund Assurance Company for	
2,803 names withheld.....	411,724,911	Durdle E .....	3,473
Settlement for a litigation for being wrongly excluded from a project—		Settlement for damage made to truck during a transfer of scales—	
Cidel Trust Company Limited for		Lombard Canada Limited for	
The Dene Tha'First Nation .....	1,500,000	Les Balances Leduc & Thibeault Inc .....	1,312
Settlement for litigation regarding adverse differential treatment—		Settlement related to grievance before the Public Service Labour Relations Board—	
Name withheld .....	5,000	Stannard B .....	24,783
Settlement for litigation regarding breach of its covenant of access and destruction of equipment—		Settlement related to grievance under <i>Canadian Human Rights Code</i> —	
A.M. King Industries Inc .....	200,000	Baldwin B .....	14,033
Settlement for litigation regarding delay in the construction of a school—		Claims under \$1,000 (4) .....	1,529
Fillmore Riley LLP in trust for			52,557
Dominion Construction Company Inc .....	900,000		
Settlement for litigation regarding mismanagement of forestry resources on a reserve—		<b>Canadian Space Agency</b>	
William Major in trust for		Claim under \$1,000 (1) .....	141
Lac Seul First Nation .....	27,000,000	<b>Statistics Canada</b>	
Settlement of a claim for breaches of fiduciary and statutory duty—		Compensation for damages incurred by an employee on travel status—	
Teressa Nahanee in trust for		Name withheld .....	23,548
Jane C. Williams TL, Joseph LM, Williams RVD, Eagle FW, Eagle VW, Eagle RW .....	100,000	Settlement of a claim for services provided—	
Settlement of a claim for damages created by spilled diesel oil—		Balfour Moss Ltd in trust for	
Mathias Colomb Cree Nation .....	17,000,000	Fédération des communautés francophones et Acadienne du Canada .....	1,200
Settlement of a claim regarding a registration of a Certificate of Possession on the Reserve Land Registry—			24,748
Detlor A .....	1,800		77,446
<b>JUSTICE</b>			
<b>Department</b>			
Settlement of grievance and complaint—		Settlement of harassment complaint—	
Smith-Worthy Lake C .....	24,999	Venner N .....	63,500
2 names withheld .....	63,500		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Office of the Director of Public Prosecutions</b>			
Out-of-court settlement for claim related to the disclosure of personal information in the course of a criminal proceeding—		Collus Power Corp . . . . .	3,342
Swadron Associates in trust for		Cooperators General Insurance Company for	
Doe J and al. . . . .	246,800	Dittrich D. . . . .	2,384
Out-of-court settlement for claims related to labour relations—		Czako J. . . . .	2,191
Levesque R V . . . . .	17,500	Dwane T. . . . .	51,005
Libotte C . . . . .	10,000	Economical Insurance for	
	274,300	Atlantic Commercial Construction . . . . .	3,887
		Ferenczi S . . . . .	1,082
	412,599	Fernández M . . . . .	3,781
<b>NATIONAL DEFENCE</b>			
<b>Department</b>			
Compensation for environmental damages—		Georia Collision for	
Cox & Palmer in trust for		Doering S. . . . .	1,179
New Dawn Enterprises . . . . .	7,209,511	Hendrickson S. . . . .	1,586
New Dawn Enterprises . . . . .	79,100	Insurance Corporation of British Columbia . . . . .	6,977
Sampson McDougall. . . . .	20,868	Insurance Corporation of British Columbia for	
Sampson McDougall in trust for		Bloom J. . . . .	1,113
New Dawn Enterprises . . . . .	142,774	Curran E. . . . .	2,944
Compensation for loss of pension benefits—		D'Hollander R. . . . .	2,933
Canada Revenue Agency for		Hulstein M. . . . .	2,768
McLeod C . . . . .	18,182	Langeac D. . . . .	1,555
Demers S . . . . .	38,000	Marsh J. . . . .	2,601
Edmonds D . . . . .	10,815	Sguyen S. . . . .	6,999
Ministerial claims pursuant to the <i>Canadian Human Rights Act</i> —		Intact Insurance Company for	
6 payments to recipients		Maas E. . . . .	8,462
@ \$3,750 to \$66,996 . . . . .	231,152	Rudolph G. . . . .	5,994
Ongoing personal injury/disability payments to civilians from Lahr, Germany—		Jim Penney Ford for	
Bafu . . . . .	104,063	Murphy A. . . . .	1,030
Payment for environmental damages in Germany—		Lockheed Martin Canada . . . . .	1,403
Bima . . . . .	3,525,785	Maaco Collision for	
Payments relating to damage and losses in Afghanistan—		Tupper J. . . . .	2,047
6 payments to recipients in Afghanistan		Manitoba Public Insurance for	
@ \$1,873 to \$5,481. . . . .	16,721	Collins S. . . . .	2,197
Settlement for reimbursement of health claim—		Courchene A. . . . .	1,169
Blue Cross . . . . .	1,365	Lavich J. . . . .	3,595
Settlement of a claim as a result of an accident involving a departmental vehicle—		Peters J. . . . .	1,250
Atria Networks LLP . . . . .	12,664	Trethart N. . . . .	1,843
Aviva Canada for		Marina G. . . . .	1,228
Kordyban M . . . . .	6,008	Markel Insurance Company for	
BC Ministry of Transportation . . . . .	4,286	Go To Freight Inc . . . . .	8,025
Beaudrie M . . . . .	1,356	Meloche Monnex for	
Belanger E . . . . .	1,788	Kang N. . . . .	2,172
Canadian National Railway Company . . . . .	8,364	Odishaw & Guido in trust for	
Capital Fleet Repair for		Stabile M. . . . .	5,500
Ryan R. . . . .	1,040	O'Regan's Automotive Group for	
CarStar Collision for		Allnorth Consultants Ltd. . . . .	3,580
Bixby R . . . . .	1,316	Overall Collision for	
Furlong J . . . . .	1,115	Gagnon E. . . . .	2,052
		Parkers' Auto for	
		Jackman J. . . . .	1,324
		Parlee McLaws in trust for	
		MacMurray R. . . . .	150,000
		Primum Insurance Company for	
		Frame J. . . . .	6,289
		RBC Insurance Services Inc for	
		O'Connor P. . . . .	1,003
		Royal & Sun Alliance Insurance Company of Canada for	
		1047035 Ontario Ltd. . . . .	2,010
		MacMillan B. . . . .	1,267
		Sackville Trenching . . . . .	1,373
		Sani-Pro Inc. . . . .	1,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for		Settlement of claims as a result of personal injuries—	
Bahnman W.	6,676	Cantini Law in trust for	
Taras D.	1,029	Whitehouse D.	16,476
Wing K.	1,167	Girard Law Office in trust for	
Security National Insurance Company	2,267	Lubinski R.	460,000
State Farm Insurance for		Halford Law Office in trust for	
Gibbons C.	1,111	Hasenfratz AJ.	65,000
Steele Collision for		Harper Grey LLP in trust for	
Brown J.	2,786	Hoover H.	137,500
The Dominion of Canada General Insurance	4,538	Jacques Ferron in trust for	
The Personal Insurance Company for		Berthiaume E.	5,000
Grant B.	6,357	Larouche L.	11,500
Trepte S.	1,096	Jellinek Law Office trust for	
Unifund Assurance Company	2,132	Heather F.	27,500
Unifund Assurance Company for		Marcel Croteau in trust for	
Miller J.	4,905	Bouchard L.	39,907
Volker Stevin Contracting	5,791	Marion Simard in trust for	
Whitehead, Bird & Miles in trust for		Larouche J.	30,000
McPherson M.	3,578	MacIssac & MacIssac in trust for	
Winter N.	2,616	Clark E.	23,000
Wojciechowsky J.	3,178	Hoover H.	2,500
Wolf Collision for		McKellar Structured Settlements Inc for	
Seth R.	2,239	Bar-Moshe O.	2,000
Settlement of claim due to breach of contract—		Megan Ellis & Company in trust for	
Allali Avocats in trust for		Cameron J.	350,000
Les Entreprises MJPR	95,000	Nelligan O'Brien Payne LLP in trust for	
Cox & Palmer in trust for		Reedie P.	10,000
Kent Hardwood Flooring	30,342	Preszler Law Firm in trust for	
Henley P.	50,600	Medve J.	75,000
Settlement of claim due to wrongful dismissal—		Sokoloff Lawyers in trust for	
Marcel Croteau in trust for		Chomica M.	25,434
Morel F.	47,500	Stevenson Luchies & Legh in trust for	
Vincent Fortier	10,000	Freeman L.	7,385
Vincent Fortier in trust for		Wagners in trust for	
Marmen E.	150,000	Waller R.	50,000
Settlement of claim for legal costs—		Settlement of claims for damage to foreign government property—	
Nelligan O'Brien Payne LLP	10,000	Hartl G.	16,779
Ottenheimer Baker for		United Arab Emirates	319,820
ND Dobbin Limited	98,001	Settlement of claims for damage to rentals—	
Reedie P.	1,074	Alan Beyers Equipment	3,589
Roberge J.	2,756	Bell Trailer Rentals	2,542
Settlement of claim for reimbursement of training costs—		Brossard Location de Camions	1,683
Dargis S.	3,600	Budget Rent-A-Car	118,556
Settlement of claim for relocation benefits—		D'eon Boat Building LTD for	
Dionne S.	9,996	K&K Lobster Ltd	2,572
Settlement of claim related to leave travel assistance entitlement—		Lifetimer Lobster Ltd	2,609
Ley K.	1,246	Direction Nord Sud	9,002
Settlement of claim related to retirement allowance for reserve forces—		Discount Car & Truck Rentals Ltd	16,773
Berlinguet S.	4,319	Enterprise Rent-A-Car	46,701
Settlement of claim to repair military housing—		Golden Arrow School Bus	1,806
Heroux et Boivin in trust for		Hyatt Sales and Service	3,315
Plamondon L.	9,500	Korpan Tractor	14,731
		Leavitt Machinery Ltd	82,131
		Lee J.	1,500
		MacLean's Sports	1,691
		Pete's Sales & Service	6,672
		Ryder Truck Rental Canada Ltd	3,355

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Shaw Truck Rentals .....	28,106	NATURAL RESOURCES	
Surgenor National Leasing Inc .....	1,189	Department	
Western Material Handling .....	4,071	Settlement of claim for accident at the workplace involving an employee vehicle—	
Settlement of claims for loss and/or damage to personal effects—		Beaulieu L .....	1,898
Axa Canada for		Settlement of claim for accident involving a Crown vehicle—	
Dessureault A .....	7,768	Insurance Corporation of British Columbia for	
Baker T .....	1,904	Cuthbertson M .....	2,082
Barabe M .....	2,573	Settlement of Labour Relations	
Beattie C .....	3,624	Situation—	
Bighead B .....	2,119	Name withheld .....	40,000
Blank K .....	1,276	Claims under \$1,000 (2) .....	1,399
Braybrook J .....	6,230		45,379
Canadian Northern Shield Insurance		Canadian Nuclear Safety Commission	
Company in trust for		Settlement related to a complaint for disability—	
Cameron B .....	1,766	Name withheld .....	3,000
Treverton A .....	2,042		48,379
Cinq-Mars R .....	23,336	PARLIAMENT	
Connors J .....	6,537	House of Commons	
Cormier R .....	4,854	Out-of-court settlement was reached between the parties for an employment matter—	
Doig J .....	7,532	Chown, Cairns LLP in trust for	
Estate of Jean-François Drouin in trust .....	1,129	Name withheld .....	10,000
Fielding W .....	1,462	Guindon L .....	15,000
Fives D .....	6,195	Claim under \$1,000 (1) .....	499
Georgieff D .....	2,177		25,499
Gordon J .....	1,359	PRIVY COUNCIL	
Goulet D .....	1,490	Department	
Hamel F .....	3,035	Theft of personal camera and accessories—	
Houle Y .....	1,336	Cheung H .....	3,142
Howett J .....	1,667	Chief Electoral Officer	
Jacques J .....	3,464	Payment under the <i>Canadian Human Rights Act</i> —	
Lalancette M .....	1,140	Marsden A .....	10,000
Lewis J .....	1,000	Settlement of a claim for an incident that occurred at a polling station on January 23rd, 2006, general election day—	
Lillington C .....	1,463	Jean-Pierre Pilon for	
L'Union canadienne, compagnie d'Assurance .....	1,964	Charles J L .....	3,300
Martin C .....	1,950	Settlement of a claim for an incident that occurred at a polling station on October 14th, 2008, general election day—	
Mramor A .....	1,500	Roger Trudel in trust	
Nattress S .....	4,842	Graham D .....	65,000
Neighbourhood Inn .....	2,200	Settlement of a claim with a returning officer—	
Promutuel Portneuf-Champlain for		Zaretsky E .....	2,500
Bégin R and Heppell K .....	2,731		80,800
Prytulak R .....	1,153		83,942
Robinson P .....	2,050		
Simard C .....	2,001		
St-Arnaud D .....	1,749		
Steeves R .....	19,959		
Stuart N .....	2,500		
Telemaque S .....	1,990		
The Personal Insurance Company for			
Tremblay P .....	2,126		
The Portage la Prairie Mutual Insurance Company for			
Pelkey D .....	3,347		
Tremblay F .....	2,804		
Van Woudeberg R .....	1,735		
Vigneux M .....	1,885		
Walsh D .....	1,277		
Wright S .....	6,373		
Claims under \$1,000 (250) .....	106,985		
	14,624,807		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
<b>Department</b>			
Settlement of a claim related to damage of a vehicle—			
Moreau K.....	2,333		
Settlement of a claim related to the relocation cost incurred but not reimbursed due to misinformation provided by the Reallocation officer of the Department—			
Bernier V.....	1,313		
	3,646		
<b>Canada Border Services Agency</b>			
Accident involving a Crown vehicle—			
Insurance Company of British Columbia for			
Kit L Y.....	3,496		
Compensation for damage to vehicle—			
Allan P.....	15,885		
Bock G.....	1,282		
Clements C.....	1,544		
Faskertl B.....	1,493		
Osu U D.....	1,411		
Vien B N.....	3,364		
Wambold A.....	1,011		
Compensation for storage costs—			
Abu Safein Foods Inc.....	3,591		
Personal Injury Claim—			
Grewal P K.....	5,963		
Kelly Manthrop Heaphy Barristers for			
Downa-Zapolska W.....	16,000		
Name withheld.....	1,054,911		
Reimbursement of legal costs and general damages—			
Citizenship and Immigration Canada for			
Lam M.....	9,000		
Lee G.....	2,768		
Shulgan Martini Marusic LLP for			
Coccimiglio L.....	9,500		
Settlement for damage to property—			
1208576 Alberta Ltd.....	7,427		
Balzer C.....	2,135		
Borden Ladner Gervais LLP for			
Hapag-LLoyd A.....	3,400		
Dazé D.....	1,780		
Fort Garry Industries.....	3,531		
Lindgren R.....	2,142		
Maclarens Corlett LLP for			
Air St Pierre.....	1,565		
McLeod S.....	1,000		
Sterling Trailer Sales.....	3,023		
Settlement of claim related to employment—			
Bramhall B.....	8,153		
Janz K.....	5,342		
Kabeya G S.....	2,000		
Name withheld.....	30,000		
Panacci T.....	150,000		
Tzikoulis K A.....	2,000		
Warford P J.....	2,000		
<b>Correctional Service of Canada</b>			
Canadian Human Rights Commission settlements—			
9 names withheld.....	291,244		
Compensation for errors and/or omissions by the CSC—			
2 names withheld.....	5,050		
Compensation for litigation costs—			
International Institution on Special Needs			
Offenders and Policy Research Canada.....	20,000		
Compensation for loss and/or damages to personal items—			
5 Offenders.....	7,076		
Compensation for work related issues—			
6 names withheld.....	407,719		
McCreary R.....	2,960		
Out-of-court settlement for errors and/or omissions by the CSC—			
Community Legal Assistance Society.....	1,827		
396 names withheld.....	3,155,786		
2 Offenders.....	3,500		
Templeman Menninga LLP.....	150,156		
West Coast Prison Justice Society.....	2,351		
Compensation for motor vehicle accidents—			
Amherst Chrysler 1999 Ltd in trust for			
Ettinger D.....	3,495		
Berthiaume C.....	2,117		
Carstar Kelowna / Enterprise Rent-A-Car in trust for			
Butler C.....	1,674		
Herbers Autobody Repair in trust for			
Kaiser D.....	5,623		
Kaddoura A.....	1,500		
Lee E.....	1,626		
Manitoba Public Insurance-Wiens.....	3,011		
Proctor G.....	1,649		
RBC Insurance in trust for			
McArthur T.....	8,732		
Security National Insurance in trust for			
Sakalauskas H.....	2,264		
Insurance Corporation of British Columbia in trust for			
Curtis-Harfard S.....	3,177		
Hood R.....	1,818		
Jeffrey W.....	2,442		
Vandenbroek L.....	4,854		
Wawanessa Mutual Insurance Co for			
Rogers J.....	10,956		
Claims under \$1,000 (773).....	104,384		
	4,206,991		
<b>National Parole Board</b>			
Claim under \$1,000 (1).....	850		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Royal Canadian Mounted Police</b>			
Alternate Dispute Resolution - Negotiated settlements—		Out-of-court settlement for compensation, expenditure and interest—	
26 names withheld .....	508,692	2 names withheld .....	15,750
Breach of contract—		Caron G .....	3,596
Hrankowski J .....	2,798	Settlement for loss of personal items—	
The Good Samaritan Society for Olfert G .....	25,456	Betts A .....	1,400
Compensation claims—		Blair M .....	1,302
3 names withheld .....	613,426	Carter D .....	1,400
Champ and Associates in trust for Tahmourpour A .....	222,675	Chan C .....	1,250
Martin A .....	4,000	Chan S .....	1,130
Scott Hall LLP in trust for Alford D .....	42,318	Chilliwack Dart & Tackle .....	1,332
Damage to personal & private property, buildings, land and to/or from animals—		Chow C .....	1,400
Bonettie D & J .....	1,136	Haden M .....	1,366
Brookside Roofing Ltd for Clayton F .....	5,300	He Y .....	1,400
Dorset Realty Group .....	1,116	Jackson D .....	1,338
Duff L .....	25,000	Jensen R .....	1,400
Forest G .....	1,675	Joachim B .....	1,250
Full Speed Rentals & Marina for Schibild R .....	2,930	Lee T .....	1,400
Holland America Lines .....	13,582	Lei C .....	1,400
Icelander Construction for Frances B .....	1,106	Lim W .....	1,344
Insurance Corporation of BC for Meloshinsky J .....	5,355	Liu W .....	2,800
James H Brown & Associates in trust for Swampy C .....	12,253	Lowe D .....	1,400
Jerry Malicky Professional Consultant Services and Investments Ltd for Malicky J .....	1,044	Metivier C .....	1,400
Komowalchuk A .....	2,000	Muir J .....	1,400
Macvicar F .....	2,400	Myhre S .....	1,400
Mangat D .....	1,303	Odermatt J .....	1,400
Mann L .....	1,210	Reid I .....	1,394
Miville M .....	10,685	Rosinski M .....	1,271
Mr Renovation Ltd for Gould V .....	3,105	Sin K .....	1,400
Name withheld .....	5,000	Smith G .....	1,400
Natural Art Concrete Fence .....	6,787	Watson C .....	1,400
Prairie Mushrooms (1992) Ltd for Topham B .....	8,140	Xiao K .....	2,576
Service Master Restore of Fraser Valley for Chatur M .....	1,080	Zhou Y .....	1,400
Sproat G .....	1,289	Settlements for damages arising from third party motor vehicle accidents—	
West Coast Door Service for Yen G .....	3,761	A-1 Auto Body for Freese L .....	2,097
Whitefish Lake First Nation # 128 for Eagles D .....	3,424	Allstate Insurance for Savoie E .....	3,752
Williams Machinery .....	1,375	Whalen R .....	1,683
Willis A & S .....	4,250	Armstrong P .....	1,000
Wnuk M .....	1,200	Ashkar S .....	4,000
Damage to Personal Apparel / Effects—	1,575	Atlantic Collision Centre for Coady M .....	1,413
Fage B .....	7,420	Augie's Paint & Body Ltd for Calgary Police Service .....	2,413
Jean R .....	1,058	City of Calgary .....	2,913

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Bel Air Insurance Company Inc for Connally A . . . . .	12,794	Brandner . . . . .	3,031
Boyd Autobody & Glass for Planas O . . . . .	1,448	Bruce C . . . . .	4,662
Budget Rent a Car . . . . .	1,234	Buttar S . . . . .	5,514
Busy Bee Enterprise for Nadeau F . . . . .	6,925	Canete C . . . . .	2,337
Canadian Direct Insurance for Friesen R . . . . .	1,055	Canfield B . . . . .	1,641
Weizman P . . . . .	9,112	Capell D . . . . .	1,978
Williams L . . . . .	3,067	Chambers C . . . . .	1,699
Canadian Northern Shield for Buss E . . . . .	1,222	Chesin R . . . . .	1,263
Elwick D . . . . .	7,279	Chow J . . . . .	12,239
Pool D . . . . .	1,884	Chow M . . . . .	1,575
Canadian Road Leasing Company for Jonha A . . . . .	8,450	Chumber J . . . . .	1,498
Canadian Tire Corporation for Biswanger D . . . . .	8,493	Cooper G . . . . .	1,339
Carman Collision Centre for Ross C . . . . .	2,680	Cooper L . . . . .	1,826
Chase J . . . . .	2,268	Cubitt-Cooke K . . . . .	1,238
City of Calgary . . . . .	9,091	Dean D . . . . .	1,908
City of Nanaimo . . . . .	3,627	Dearing S . . . . .	8,461
Coates K . . . . .	4,551	Delorme J . . . . .	2,591
Damant G . . . . .	1,435	Di-Fabrizio L . . . . .	1,099
Dartmouth Dodge Chrysler . . . . .	1,928	Dobson K . . . . .	3,830
Discount Car & Truck Rentals . . . . .	2,357	Donaldson N . . . . .	2,718
Econo Leasing Ltd . . . . .	9,163	Drake W . . . . .	6,692
Economical Insurance Group for Angus T . . . . .	1,014	Duarte R . . . . .	1,449
Artindale C . . . . .	14,580	Dunn C . . . . .	1,420
Eybergen C . . . . .	2,367	Evans D . . . . .	2,822
Emino's Autobody & Collision Center Inc for Breen H . . . . .	1,486	Farina J . . . . .	2,933
Family Insurance Solutions Inc for Gibson J . . . . .	1,869	Fayle J . . . . .	1,187
Hlushko D . . . . .	1,727	Fiddler J . . . . .	1,524
Seymour G . . . . .	1,300	Fontaine R . . . . .	2,038
Wyatt W . . . . .	2,134	Fox M . . . . .	3,836
Fleming D . . . . .	3,000	Gabriel E . . . . .	2,986
Flockhart L . . . . .	4,118	Gardiner E . . . . .	1,762
Foster D . . . . .	1,643	Garib A . . . . .	1,845
Fowlie L . . . . .	1,800	Goodyear A . . . . .	1,441
Gardiner T . . . . .	2,500	Goyal P . . . . .	7,495
Getzinger's Auto Body Ltd for Penny D . . . . .	1,550	Guray M . . . . .	4,024
Grant R & Penny K . . . . .	1,740	Gurney L . . . . .	1,431
Heritage Carstar Collision Center for Farr . . . . .	2,108	Gwynup T . . . . .	1,560
Heynen E . . . . .	1,214	Hall K . . . . .	2,166
Hook W . . . . .	3,650	Halvorson A . . . . .	6,371
Hughie Samson Auto Body for Maclsaac S . . . . .	2,026	Hardy G . . . . .	6,119
Insurance Corporation of BC for Add Capital Corporation . . . . .	1,187	Hizon J . . . . .	5,062
Assoignon E . . . . .	1,389	Jajic J . . . . .	6,905
Badesha D . . . . .	1,300	Jones S . . . . .	4,204
Berglund J . . . . .	3,685	Kami CBS Ltd . . . . .	4,197
Borger S . . . . .	1,802	Kariatsu G . . . . .	1,800
Bovon N . . . . .	3,248	Kaur R . . . . .	1,331
		Kelway L . . . . .	2,550
		Khakh J . . . . .	1,514
		Kilpatrick W . . . . .	1,368
		Korechuk R . . . . .	1,572
		Kryhul B . . . . .	2,649
		Leblond J . . . . .	2,090
		Lee A . . . . .	1,882
		Lees L . . . . .	3,745
		Long J . . . . .	4,821
		Manihani D . . . . .	3,098
		Matzelle C . . . . .	3,005
		McEachern K . . . . .	6,039
		McKeown L . . . . .	3,316
		Mercier R . . . . .	3,183
		Mikulecky B & D . . . . .	3,707

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Mitech Services Ltd .....	1,961	Christie S .....	1,475
Monacelli A .....	1,990	Covert .....	1,629
Myungsoon K .....	1,870	Mavice G .....	2,349
Nahal J .....	4,771	Rogers E .....	2,186
Ocean Park Ford Sales Ltd .....	15,622	Sitka T .....	1,148
Olivier A .....	1,468	St Pierre J .....	2,352
Olsen F & Rougeau H .....	19,963	Zoom Courier Ltd .....	3,662
Papalia D .....	7,522	Mark Forrest Auto Body for	
Pylatuk M .....	4,007	Forsyth L .....	1,402
Randall D .....	1,217	Martin J .....	1,200
Rankin S .....	4,604	Millennium Insurance Corporation for	
Rasmussen D .....	1,589	Dunn G .....	5,270
Rattanpal J .....	1,164	Wilson A .....	3,939
Sainty K .....	3,954	Municipal District of Bighorn No 8 .....	2,812
Savoie M .....	19,379	Owners of Strata Plan NW 3113 .....	1,000
Shamira J .....	1,242	Ponoka County for	
Sherb J .....	1,242	Ponoka County .....	1,115
Sidhu S .....	6,089	Promutuel Gaspésie Les Ulés for	
Simpson E .....	1,510	Nowlan G .....	6,122
Skala A .....	6,531	Rankin P .....	2,850
Stillwell T .....	1,544	Rexall Drug Store .....	1,000
Sutton C .....	1,666	Robannah Developments Ltd for	
Tremblay S .....	2,875	Austin S .....	3,798
Tsirogiannis .....	1,007	Royal & Sun Alliance Insurance for	
Walker T .....	1,919	Owners of Strata Plan NW 3113 .....	1,463
Warkentin A .....	1,283	Roy B .....	1,132
Welker J .....	1,600	Saab S .....	2,765
Whaley W .....	1,951	Sasi Autocraft Ltd for	
Wraight G .....	2,655	Sajdik J .....	1,481
Yan J .....	6,309	Saskatchewan Government Insurance for	
Yellow Cab Company .....	5,978	Anctil J .....	6,587
Young S .....	5,825	Boisvert D .....	1,950
Intact Insurance Company for		Chubak E .....	1,209
Allen L .....	9,679	Currie R .....	3,900
Curtis J .....	3,277	Ellis A .....	1,778
Geyer T .....	1,975	Geall B .....	1,265
Lawson M .....	6,987	Gega B .....	1,722
Moe S .....	1,194	Hesson D .....	2,835
Sagar P .....	1,867	Kinequon V .....	1,995
Webster B .....	2,491	Markwart R .....	2,103
Zhrgenvay G .....	2,214	Nicotine C .....	3,246
Jaehn's Autobody West for		Revet T .....	2,632
Lupse L .....	1,090	Ruest I .....	3,778
Jaramillo P .....	1,060	Schneider S .....	2,300
J J H Enterprise Ltd for		Skaalrud F .....	2,192
Mackinnon S .....	1,149	Wagner D .....	1,803
King P & D .....	1,225	Sawyer M .....	1,360
Kirmac Collision and Auto Glass - Newton for		Security National Insurance Company for	
Donaldson D .....	3,787	Coleman M .....	3,329
Lee Jay Auto Body Ltd for		Frazer D .....	1,362
Deines C .....	12,135	Kanwisher W .....	1,320
Marcella N .....	10,240	Mahon C .....	1,154
Lucky Autoshine for		Prime R .....	3,000
Deng C .....	2,198	Vaghela V .....	1,294
Lukinuk D .....	4,000	SGI Canada Insurance Services Ltd. for	
Macdonald D .....	5,492	Choi S .....	4,490
Manitoba Public Insurance Corp for		Sjodin W .....	7,628
Banayos F .....	1,557	Smithdorf D .....	3,457
Bruce R .....	1,138	St Amour S .....	4,705
Carleton J .....	10,308	Starlite Autobody Ltd for	
Catarino V .....	8,428	McLeod J .....	2,359

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
State Farm Insurance for		Ettya A . . . . .	1,000
City of Calgary . . . . .	6,190	Machida Shewchuk James in trust for	
Ries J . . . . .	1,702	Bermann R . . . . .	110,000
State Farm Insurance Companies for		Parnega Langley LLP Lawyers in trust for	
Reeves M . . . . .	2,551	Fellows C . . . . .	4,500
White D . . . . .	1,452	Piche & Company in trust for	
TBS Collision and Auto Glass Ltd for		Janvier M . . . . .	13,000
Bear Y . . . . .	1,213	Scott R . . . . .	24,038
Telus . . . . .	1,038	Simmie & Co in trust for	
Telus Communications Inc . . . . .	2,310	Chase J . . . . .	21,000
The Co-operators for		Sugden Mcfee & Roos LLP for	
Butz R . . . . .	1,302	Samir N . . . . .	2,578
Fong F . . . . .	10,024	Sunchild Law Office in trust for	
McLaughlin S . . . . .	3,049	Lariviere K . . . . .	100,000
Vanthuyn M . . . . .	4,809	Settlements for expenses incurred—	
The Dominion of Canada General Insurance for		Bauman J Dr . . . . .	7,900
Hoddinott J & B . . . . .	15,175	Chan P Dr. . . . .	2,338
Thompson River University . . . . .	4,269	Chang C . . . . .	1,400
Tisdale Auto Body Ltd for		Chapman B . . . . .	2,855
Abbott R . . . . .	1,052	Coates E . . . . .	1,716
Tobias T . . . . .	2,093	Royalties . . . . .	30,000
Unifund Assurance for		Sanderson D . . . . .	1,400
Kvill P . . . . .	1,353	Settlements for general damages, pain	
Unifund Claims Inc for		and suffering—	
Stone M . . . . .	2,523	5 names withheld . . . . .	275,000
Wawanesa Mutual Insurance Company for		Cerritos L . . . . .	7,000
Boyd W . . . . .	1,217	Don's Performance for	
Debbink G . . . . .	29,250	McNally D . . . . .	2,327
Ferguson V . . . . .	1,910	McDonald C . . . . .	3,032
Glentworth T . . . . .	5,107	Sorge H . . . . .	25,000
Huy D . . . . .	1,299	Stephen C Kent in trust for	
Rowland M . . . . .	1,697	Cave R . . . . .	45,000
Sawshyn S . . . . .	1,943	Settlements for human rights	
Schowalter L . . . . .	8,609	complaint—	
Verbaas I . . . . .	5,235	2 names withheld . . . . .	9,500
Wadsworth L . . . . .	1,810	Settlements for injuries / fatality arising from	
Western Toyota Ltd for		motor vehicle accidents—	
Purchase V . . . . .	1,427	2 names withheld . . . . .	80,956
White G & C . . . . .	1,063	Aline Morin C P Inc in trust for	
Settlements for damages arising from		Hache E . . . . .	5,000
wrongful detention—		Apex Auto Body Ltd for	
Catherine Langois in trust for		McIldoon R . . . . .	1,076
Black D . . . . .	15,000	ATCO Electric . . . . .	3,123
Name withheld . . . . .	8,000	Austria C . . . . .	1,500
Vernon Finch in trust for		Autohire Rent-a-Car for	
Qaqasiq D . . . . .	22,000	Lukinuk D . . . . .	3,178
Settlements for damages caused by personal injury,		Barry Spalding in trust for	
assault, false arrest, excess force, loss of		Luck J . . . . .	70,000
income and negligence—		Bisceglia & Company Law Corp in trust for	
4 names withheld . . . . .	57,500	Sebastian P . . . . .	30,000
Bennett Jones in trust for		Breton Auto Body Ltd for	
Siwell D . . . . .	10,000	Kelly D & L . . . . .	1,340
Brij Mohan & Associates in trust for		C & T Collision Repair for	
Brar G . . . . .	44,654	Tesla Exploration . . . . .	5,254
Cleall Barristers & Solicitor in trust for		Caissie & Company in trust for	
Arcand J . . . . .	62,229	Brovina K . . . . .	22,000
Cowley & Company in trust for		Cowan W . . . . .	12,286
McLean B . . . . .	24,808	Carriere R . . . . .	1,500
Engel Brubaker in trust for		Chas & Associates for	
Appiegarth J . . . . .	12,000	Frewin B . . . . .	2,106
Larsen P . . . . .	160,000		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
City of Calgary for Kanwisher W.....	2,869	Millet Fire Department.....	3,048
City of Langley.....	1,692	Valleyview Fire Department.....	1,200
Fh & P Lawyers in trust for Boulter D.....	15,500	Mouzourakis & Company in trust for Ramirez L.....	270,250
Boulter M.....	9,000	Murphy Battista in trust for Williams J.....	77,762
Gibson N.....	12,500	O'Neill Rozenberg in trust for Contini M.....	118,400
Suray M.....	5,000	Parlee Mclaws LLP for Khadr.....	11,720
Hanson Wirsig Matheos in trust for Sarkodie S.....	30,000	Pearlman & Lindholm in trust for Hahn G.....	15,000
Hartshorne & Mehl in trust for Gillard B.....	120,000	Pihl & Associates in trust for Marcum A.....	29,500
Insurance Corporation of BC for Crone L.....	4,288	Pitaro R.....	65,000
McNulty M.....	7,143	Pushor Mitchell LLP in trust for Wennington C.....	15,000
Mitchell D.....	47,218	Ruggles Towing Service Ltd for Rankin P.....	1,668
Thornett M.....	450,000	Saskatchewan Government Insurance for Lukinuk D.....	7,458
Intact Insurance Company for Kelly S.....	1,004	Saskatchewan Power.....	6,053
Jeffery & Calder in trust for Crone D.....	22,666	Schatrop M.....	3,500
Darby P.....	295,000	Shook Wickham Bishop & Fife in trust for Humphreys R.....	12,000
John C Davidson in trust for Ramoso J.....	28,000	Shuman C.....	3,500
John S Arnold Law Corp in trust for Cooper A.....	185,000	Slater Vecchio in trust for Smith D.....	32,201
Jomha A.....	3,048	Smith A.....	6,000
Kenneth Cristall Law Corporation in trust for Kariatsumari G.....	5,675	Smith M.....	2,156
Quan E.....	22,500	Snow Creek Canyon Holdings Ltd.....	1,751
Klein Lyons in trust for Beckley I.....	12,826	St. Amour S.....	1,000
Knott M.....	1,073	Stanley Ernst for Robinson C.....	12,500
Kuhn P.....	1,600	Stone M.....	8,000
Kuhn & Company in trust for Heppell W.....	35,000	Telus.....	3,743
Landis Law Practice in trust for Trowell E.....	17,500	The Dominion of Canada General Insurance for RKG Holdings Ltd.....	2,450
Trowell W.....	11,000	The Estate of Roy Henry Beauregard for Hodgins S.....	10,000
Lindsay Kenney in trust for Lennox B.....	22,500	The Newton Law Firm in trust for Pinch.....	90,000
MacLachlan Brown Anderson for Webster C.....	148,500	The Northern Village of Sandy Bay for Jean-Louis M.....	3,604
Mair Jensen Blair LLP in trust for Ashleigh S.....	35,000	Thornton E.....	12,500
Martin Whalen Hennebury Stamp in trust for Travers M / Squires S.....	5,000	Tseshah First Nation.....	1,611
Maskall & Mcharg in trust for Qian W.....	36,500	Watts R for Craddock H.....	194,751
Mason C.....	6,464	Craddock L.....	259,734
McComb Witten in trust for Cheung P.....	30,000	Westview Shopping Centre.....	8,000
Lam L.....	25,000	Whitelaw Twining Law Corporation in trust for Frewin B.....	75,000
Shao R.....	55,000	Zoom Courier Ltd.....	1,200
McNeney & McNeney in trust for Daemore S.....	60,000	Z Philip Wiseman Law Corp in trust for Bae D.....	33,395
Minister of Finance for Bae D.....	1,258	Huang J.....	31,792
Banff Fire Department.....	2,911	Settlements for loss of income—	
Ernst S.....	3,200	Kennedy C.....	2,500
Lundblad J.....	7,800	Klassen M.....	1,364

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlements for loss, destruction & damage to exhibits—		Payment of settlement costs for restoration of buildings—	
Brockmann U.....	1,000	Name withheld .....	7,500
Desharnais K.....	2,800	Reimbursement of legal fees—	
Galleon Marine RMD Inc for Ministry of Environment .....	2,229	Name withheld .....	142,857
Hickey K .....	1,020	Settlement for legal services / bankruptcy—	
Robichaud C .....	1,200	Name withheld .....	346,000
Sanghera P.....	2,550	Raymond Chabot Inc in trust for Foster J.....	2,000
Weightman E.....	4,000	Settlement resulting from a motor vehicle accident—	
Settlements for pension entitlement—		Paulin M.....	2,167
2 names withheld .....	103,120	Claims under \$1,000 (5).....	1,226
Settlements for physical injuries, mental stress and / or pain and suffering—			17,499,336
4 names withheld .....	495,000		
Insurance Corporation of BC for Enevoldsen / Ahn et al .....	12,500		
Miller Thompson LLP in trust for Herbers C & C.....	37,500		
Settlements to cover legal cost—		Settlement of a claim as a result of a dispute regarding Payment in Lieu of Taxes—	
Covey S .....	12,000	Sheperd Osany & King LLP in trust for Corporation of the Township of Mulmur .....	4,900
McDougall Gauley LLP in trust for Schamborzki .....	3,800	Settlement of a claim as a result of an accident involving a Crown vehicle—	
Name withheld .....	10,152	Intact Insurance for Tupker K.....	3,694
Settlements to cover towing fees—		Shewchuk E.....	13,514
Alamo Rent a Car for McCarthy J .....	2,073	Settlement of a claim as a result of an airplane accident—	
Estate of Gillespie S .....	8,000	Alexander Holburn Beaudin & Lang LLP in trust for Jian J Lee J Lee M et al Owners Strata Plan LMS 2461 Zhang C et al .....	50,000
Claims under \$1,000 (452).....	134,195	Settlement of a claim as a result of an helicopter accident—	
	7,902,035	Borden Ladner Gervais LLP in trust for Hildebrandt .....	510,000
	13,859,394	Watts et al .....	160,080
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Compensation for a Labour Relations Settlement—		Settlement of a claim as a result of a hot air balloon accident—	
Name withheld .....	8,000	Bull Houser Tupper Barristers and Solicitors in trust for Birr A Elinski-Rutledge D Ziyone D Ziyone G .....	100,000
Compensation for anticipated loss of profit—		Settlement of a claim as a result of damages to a vehicle—	
Les équipements Claude Pedneault Inc.....	8,000	Ari Financial Services Inc .....	3,145
René Bédard in trust for Name withheld .....	2,000	AXA Assurances Inc for Construction JGM .....	1,433
Compensation for damages caused by incident—		Settlement of a claim as a result of damages to equipment—	
2 names withheld .....	950,175	Gander International Airport Authority Inc .....	3,239
Bradford Barry Shapansky.....	15,500	Midnight Sun Outfitting Ltd .....	1,461
Compensation for financial loss due to an administrative error—		Settlement of a claim as a result of loss caused by airplane inspections—	
3 names withheld .....	17,528	Pateras & Iezzoni inc in trust for 3939-421 Canada inc and Pascan Aviation inc .....	10,000
Compensation for financial loss due to wrong information provided — Public Service		Settlement of a claim as a result of the cancellation of a divestiture process—	
Superannuation—		Maclead Dixon LLP in trust for Northwest Bulk Terminals Inc .....	1,500,000
8 names withheld .....	107,576		
Compensation for work performed on a delayed project—			
NORR Limited .....	26,005		
Out-of-court settlement for outstanding disputes with respect to contract clauses—			
Name withheld .....	15,150,000		
Out-of-court settlement for loss of wages/income—			
Blaney McMurtry LLP in trust for Rotor D .....	712,802		

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>TREASURY BOARD</b>			
<b>Secretariat</b>			
Settlement of a claim for reimbursement of medical fees—			
Name withheld .....			10,000
Claim under \$1,000 (1).....			64
			10,064
<b>VETERANS AFFAIRS</b>			
Settlement for a complaint made to the Public Service			
Staffing Tribunal—			
Name withheld .....			3,789
Settlement of a claim for compensation related to			
delivery of services—			
Name withheld .....			167,500
Settlement of claim for legal costs—			
2 names withheld .....			15,020
Claims under \$1,000 (3).....			1,042
			187,551
Total .....			654,318,406
<b>Canadian Transportation Agency</b>			
Claims under \$1,000 (2).....	166		
	3,466,494		

## EX GRATIA PAYMENTS

This statement provides, by ministry, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each department and agency, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a

discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received. Where the situation warrants non-disclosure, the recipient's name and individual payment amount may be withheld from publication.

## EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
Compensation for damage to vehicle— Good Guys Auto Glass for Waddell J.....	265	Compensation for damage to vehicle— Garraway T.....	651
<b>Canadian Food Inspection Agency</b>			
Compensation for vandalism made to personal vehicle— Brodeur N.....	122	Reimbursement of expenses incurred due to a CRA error— Friesen K.....	330
Compensation to recover an animal exported to the United States— Lapp A.....	3,603	McPherson L.....	128
Payment under \$100 (1).....	61	Sports Marketing.....	136
	3,786	Trotchie S.....	148
	4,051	Restoration of property damaged during an investigation— Fawcett M.....	500
		Payments under \$100 (65).....	1,988
			10,131
<b>CANADIAN HERITAGE</b>			
<b>Department</b>			
Reimbursement for damaged clothing— Amaral K.....			100
<b>Library and Archives of Canada</b>			
Payment for ambulance services for an employee— Winnipeg Fire Paramedic Service.....			380
<b>Public Service Commission</b>			
Payment under \$100 (1).....			45
<b>Public Service Staffing Tribunal</b>			
Payment under \$100 (1).....			23
			548
<b>CITIZENSHIP AND IMMIGRATION</b>			
<b>Department</b>			
Compensation for an administrative error related to airline ticket – Lemaire G.....			563
Compensation for administrative error related to temporary resident visa— Kelly J.....			1,400
Payments under \$100 (2).....			74
			2,037
<b>ENVIRONMENT</b>			
<b>Department</b>			
Compensation following a settlement agreement employment injury— Quiring L.....			314

**EX GRATIA PAYMENTS—*Continued***

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement in the matter of a grievance—			
Name withheld .....	35,000	700180 Ontario Ltd. ....	3,241
Vehicle accident-reimbursement for repairs—		726851 Ontario Inc. ....	1,216
Moccia R .....	475	998641 Ontario Ltd. ....	1,785
Payment under \$100 (1) .....	95	Brazen Head Irish Pub Inc.	6,176
	35,884	Bruce Murray Clement .....	223
		C'est What? Inc. ....	4,288
		Community Living Huntsville .....	2,265
		Flightpath Charter Airways Inc. ....	3,113
		Fresh on Spadina Ltd. ....	5,492
		Harry Baberian Food Consultants Inc. ....	9,451
		J.R. Metropolis Ltd. ....	1,687
		Liberty Messenger Inc. ....	1,106
		Mariposa Cruise Line Ltd. ....	179,162
		McKee L. ....	1,550
		Murdy Pharmacy Ltd. ....	3,771
		Ontario Canoe Trip Outfitters Ltd. ....	23,638
		Prokos J. ....	1,129
		Prokos M. ....	799
		Q&Z International Inc. ....	379
		Rego Bespoke Clothiers Ltd. ....	3,117
		Sir Corp. ....	78,166
		The Butcher's Daughter Ltd. ....	3,955
		Trapnell Intravel Inc. ....	333
		Turnaround Couriers Inc. ....	394
		Ultra Supper Club. ....	16,798
		Wm Beasley Enterprises Ltd. ....	159,402
		Yuhao International Trade Inc. ....	378
		Reimbursement of travel costs—	
		Giammattei S. ....	641
			804,895
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
<b>Department</b>			
Compensation due to misclassified position—			
Minns J. ....	665		
Compensation for an administrative error—			
Walenius B. ....	15,312		
Compensation for artwork related to the G8 Summit—			
Catholic Education Trust Fund of Simcoe County Muskoka. ....	1,000		
Compensation for home modification due to injury while on duty—			
Merovitz Potechin LLP in trust for Saeed B. ....	105,517		
Compensation of legal expenses—			
Dupuis F. ....	350		
Compensation of lost wages due to injury while on duty—			
Saeed B. ....	35,000		
Compensation related to grievance—			
Labranche V. ....	61,000		
Compensation for lost revenue due to the G8 or G20 summit—			
1123937 Ontario Inc. ....	4,058	Reimbursement of costs incurred due to an administrative error—	
1311320 Ontario Ltd. ....	4,918	Carreiro G. ....	592
1330001 Ontario Ltd. ....	2,179	Demian M. ....	496
1345182 Ontario Ltd. ....	1,131	Eggenberg E. ....	200
1528261 Ontario Inc. ....	3,579	Payments under \$100 (25) ....	1,123
1593036 Ontario Inc. ....	19,386		2,411
1675277 Ontario Ltd. ....	15,479		
1697318 Ontario Ltd. ....	14,810		
1790402 Ontario Ltd. ....	1,125		
219732 Ontario Inc. ....	5,172		
2217003 Ontario Inc. ....	559		
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
<b>Department</b>			
Compensation related to a dispute over services rendered—			
D & A Carmichael Consulting Inc. ....			12,500

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reimbursement of legal costs incurred by a former Third Party Manager—		Bennett O.....	24,000
Grant Thornton LLP, Management Consultants.....	17,782	Bernard C.....	24,000
	<u>30,282</u>	Bonvie K.....	24,000
<b>INDUSTRY</b>		Brereton V.....	24,000
<b>Department</b>		Burgess I.....	24,000
Compensation for cancelled trip expense—		Demond J.....	24,000
McCarthy S.....	353	Desroches S.....	24,000
<b>National Research Council of Canada</b>		Grover T.....	24,000
Compensation for damage to equipment—		Hagarty M.....	24,000
Lallemand Inc.....	6,411	Harding H.....	24,000
<b>Statistics Canada</b>		Harnish R.....	24,000
Compensation for an emergency response fee—		Hicks E.....	24,000
Ministry of Transportation for Challal A.....	1,207	Holmes A.....	24,000
Compensation for an incident—		Hunter D.....	24,000
Méanchoff F.....	239	Jewkes M.....	24,000
Thibault S.....	129	Johnson M.....	24,000
Wiens F.....	100	Leahy M.....	24,000
Payment under \$100 (1).....	60	Lucas A.....	25,000
	<u>1,735</u>	MacDonald L.....	24,000
	<u>8,499</u>	Mann D.....	24,000
<b>JUSTICE</b>		McDougall R.....	24,000
<b>Department</b>		McKenzie A.....	4,800
Compensation for train ticket—		Meacoé L.....	24,000
Cuthbert G.....	114	Michaud J.....	24,000
Compensation for wrongful conviction—		Moore R.....	24,000
Mullins-Johnson W.....	2,125,000	Moreau M.....	24,000
Payment under \$100 (1).....	44	Morine L.....	24,000
	<u>2,125,158</u>	Morrison L.....	24,000
<b>Commissioner for Federal Judicial Affairs</b>		Mowat D.....	24,000
Payment of Union Dues—		Munroe C.....	24,000
Public Service Alliance Canada.....	423	Murphy R.....	24,000
Refund of Union Dues—		Northup J.....	24,000
Duranleau N.....	572	O'Brien R.....	24,000
Gauthier J.....	207	O'Dell J.....	24,000
	<u>1,202</u>	O'Donnell A.....	24,000
<b>Courts Administration Service</b>		Page R.....	24,000
Supplementary payment as a result of the original payment being misappropriated by the appellant's agent—		Parsons A.....	24,000
Dipardo D.....	100	Penn B.....	8,000
Dipardo T.....	100	Penn R.....	8,000
	<u>200</u>	Poirier J.....	24,000
	<u>2,126,560</u>	Pugh C.....	8,000
<b>NATIONAL DEFENCE</b>		Pugh M.....	8,000
<b>Department</b>		Ratz W.....	24,000
Atomic Veterans Recognition Program—		Robinson P.....	8,000
Bale P.....	24,000	Sampson K.....	24,000
		Sayies E.....	3,600
		Sayies J.....	3,600
		Sinke M.....	8,000
		Spielvogel A.....	24,000
		Thomas L.....	24,000
		Thornhill C.....	24,000
		Trepanier C.....	6,000
		Trepanier L.....	6,000
		Trepanier L.....	6,000
		Tucker W.....	24,000
		Vaillancourt N.....	24,000
		Weedle H.....	24,000
		Wilson B.....	24,000
		Wilson E.....	24,000
		Compensation for damage to personal property—	
		Ashcroft C.....	1,934
		Azia Hotel.....	853

#### **EX GRATIA PAYMENTS—*Continued***

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Parsons J .....	165	Reimbursement for stolen eyewear—	
Young B .....	323	Beaton M .....	227
Compensation for loss of personal property—		Payment under \$100 (1) .....	53
Augustin L .....	310		2,601
Blanchard B .....	229		
Bonneau M .....	2,000		
Champagne M .....	270		
Deschamps P .....	152		
Deschênes M .....	710		
Estate of Lormand P .....	2,000		
Fortin R .....	760		
Fournier P .....	110		
Guillemin B .....	120		
Horion L .....	2,000		
Lasalle J .....	240		
Milton P .....	130		
Murray D .....	158		
Ouellet G .....	770		
Raeside M .....	200		
Robins J .....	300		
Russell B .....	200		
Sampson B .....	375		
Thériault M .....	177		
Thom T .....	800		
Tremblay-Fortin JF .....	2,000		
Turcotte P .....	150		
Verville C .....	2,000		
Compensation for missed financial opportunities, pay, incentives and pension—			
Bell G .....	1,533		
Simeoni G .....	2,210		
Compensation for personal injury—			
Thomson R .....	36,735		
Payments to Royal Canadian Naval Benevolent Fund—			
Royal Canadian Navy Benevolent Fund .....	100,000		
Payments to True Patriot Love Foundation—			
True Patriot Love Foundation .....	100,000		
Payments relating to damage and losses in Afghanistan—			
715 payments @ \$103 to \$106,085			
Names withheld .....	2,232,334		
Payments under \$100 (25) .....	1,325		
	3,724,573		
<b>NATURAL RESOURCES</b>			
<b>Canadian Nuclear Safety Commission</b>			
Compensation for theft of personal effect—			
Glenn K .....	331		
<b>PARLIAMENT</b>			
<b>House of Commons</b>			
Reimbursement for damaged eyewear—			
Bennett J .....	350		
Reimbursement for replacing stolen clothing—			
Purkiss B .....	1,971		
<b>Office of the Conflict of Interest and Ethics Commissioner</b>			
Reimbursement for damaged clothing—			
Beauchamp E .....			
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
<b>Royal Canadian Mounted Police</b>			
Damage to glasses or contacts—			
Thompson D .....			
Damage to personal property—			
Aall Glass Ltd for Sjodi W .....			
Acadia Fire & Water Restoration .....			
Bartel R .....			
Bongat L .....			
Brady T .....			
C Bernard C Inc for Savoie G .....			
Dimock S .....			
Door To Roof Society .....			
Frymire C .....			
Gyorgy C .....			
Kamloops Glass Ltd for Irving J .....			
Karl B .....			
Lalikeas G .....			
Little E .....			
McCaffrey L .....			
Meisters J .....			
Moore D .....			
Ostanes J .....			
Plains Motor Inn .....			
Prices Lock & Safe for Cowell I .....			
Reeder R .....			
Sacher A .....			
Sandhu R .....			
Spirodonisois S .....			
Stefanson R .....			
Damage to personal apparel effects—			
Kolodychuk W .....			
Pater S .....			
Sankey C .....			
Damage to personal vehicle—			
Caron E .....			
Muddle J & S .....			
RC's Autobody for Gaudet J .....			
Loss of income / money—			
Tappen Co-op .....			
Loss of personal item—			
Conquergood J .....			
Empey J & Myers T .....			
Engel V .....			
Farrant S & H .....			
Harry K .....			
Kappenan K .....			
Experience Cycling for Houston O .....			

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount
	\$
McCurdy T . . . . .	280
Mitra R. . . . .	862
Parke L. . . . .	200
Reimbursement of costs / expenses—	
Beaussart K . . . . .	156
Brooks D . . . . .	198
Mario's Towing Ltd for Degagne T. . . . .	177
Ferrer C . . . . .	290
Hampton M . . . . .	250
Harrington J. . . . .	250
Lesperence M . . . . .	263
Martin C. . . . .	174
Poznansky E . . . . .	239
Signore M . . . . .	115
Stunden J. . . . .	221
Wellington P . . . . .	135
Payments under \$100 (23) . . . . .	<u>1,070</u>
	<u>26,887</u>

## VETERANS AFFAIRS

Compensation for an administrative error reimbursement of fitness association membership—	
Lesquesne B. . . . .	891
Reimbursement of bank charges—	
Charet L. . . . .	220
Special benefit payments related to the testing of unregistered US military herbicides, including Agent Orange—	
763 payments @ \$20,000	
Names withheld . . . . .	15,260,000
Special benefit payments to Merchant Navy Veterans—	
6 payments @ \$5,000	
Names withheld . . . . .	30,000
Payments under \$100 (2) . . . . .	<u>107</u>
	<u>15,291,218</u>
Total . . . . .	<u>22,322,684</u>

## COURT AWARDS

This statement provides, by ministry, details for all Court awards paid in the current fiscal year. Where the situation warrants non-disclosure, the recipient's name and individual payment amount may be withheld from publication.

### COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
<b>Department</b>			
<i>Authority—Ontario Superior Court of Justice 09-46155/SR</i>		<i>Authority—Supreme Court of Canada</i>	
Settlement of claim for personal injury—		Richard van Banning in trust for	
2 Names withheld .....	33,000	Tesainer S .....	916
<b>Canadian Food Inspection Agency</b>			
<i>Authority—Supreme Court of Canada Award 32880</i>			
Settlement for legal costs—		Fraser Milner Casgrain LLP in trust for	
De Grandpré Chait LLP in trust for		Collins E et al.....	2,068
the Professional Institute of the Public Service		Eggum Abrametz & Eggum in trust for	
of Canada.....	5,899	Abrametz P .....	3,592
<i>Authority—Supreme Court of Canada Award 33006</i>		Blake, Cassels & Graydon LLP in trust for	
Settlement for legal costs—		Husky Oil Ltd .....	7,132
Ritch Durmford in trust for		A-388-07	
Parrish & Heimbecker Limited .....	20,000	Eggum Abrametz & Eggum in trust for	
<i>Authority—Quebec Court of Appeal Award 200-09-005963-071</i>		Abrametz P .....	
Settlement for legal costs—		Rotfleisch & Samulovitch Professional Corporation	
De Grandpré Chait LLP in trust for		in trust for	
the Professional Institute of the Public Service		Witt R.....	5,958
of Canada.....	2,142	A-400-09	
Gowlings Lafleur Henderson LLP		Michael E Girard in trust for	
in trust for		Tonoga Inc.....	500
Beauregard D et al .....	3,002	A-443-09	
<i>Authority—Federal Court Award T-473-10</i>		Osborne G Barnwell in trust for	
Settlement for legal costs—		741290 Ontario Inc.....	6,435
Shawn M Philbert Barrister & Solicitor for		A-454-10	
MC Imports Ltd .....	2,500	Central Springs Ltd.....	678
<i>Authority—Federal Court Award T-474-10</i>		A-464-08	
Settlement for legal costs—		Bennett Jones LLP in trust for	
Shawn M Philbert Barrister & Solicitor for		Remai F et al.....	7,970
MC Imports Ltd .....	2,500	A-47-10	
<i>Authority—Quebec Superior Court Award 200-17-005246-046</i>		Fraser Milner Casgrain LLP in trust for	
Settlement for legal costs—		Donato A .....	3,360
De Grandpré Chait LLP in trust for		A-519-06	
the Professional Institute of the Public		Thorsteinssons LLP Tax Lawyers in trust for	
Service of Canada.....	215	North Shore Health Region .....	3,977
Gowlings Lafleur Henderson LLP		A-608-08	
in trust for		Daniel Champagne in trust for	
Beauregard D et al .....	150	Poux D .....	500
<i>Authority—Quebec Superior Court Award 200-17-005246-046</i>	36,408	A-625-08	
Settlement for legal costs—		Bernard H.....	640
De Grandpré Chait LLP in trust for		A-69-08	
the Professional Institute of the Public		Richard van Banning in trust for	
Service of Canada.....	150	Tesainer S .....	3,119
Gowlings Lafleur Henderson LLP		A-81-09	
in trust for		Fraser Milner Casgrain LLP in trust for	
Beauregard D et al .....	150	Collins F .....	4,921
<i>Authority—Quebec Superior Court Award 200-17-005246-046</i>	69,408	A-82-09	
Settlement for legal costs—		Fraser Milner Casgrain LLP in trust for	
De Grandpré Chait LLP in trust for		Collins E .....	4,921
the Professional Institute of the Public			
Service of Canada.....			

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court</i>		<i>2004-3652 (IT) G</i>	
<i>T-1193-09</i>		Phillips Aiello in trust for	
Burnet, Duckworth & Palmer LLP in trust for		Lavoie D .....	250
1155259 Alberta Ltd.....	6,000		
<i>T-1965-08</i>		<i>2004-4446 (IT) G</i>	
Felesky Flynn LLP in trust for		Fraser Milner Casgrain LLP in trust for	
Gilpin D .....	650	Heritage Education Funds Inc .....	17,863
<i>T-1980-08</i>		<i>2004-4709 (GST) FORTY</i>	
Saunders P .....	400	Bennett Jones LLP in trust for	
<i>T-2118-07</i>		Cardston County .....	550
Radnoff Pearl LLP in trust for		<i>2004-4711 (GST) CARDST</i>	
Slau Ltd .....	6,185	Bennett Jones LLP in trust for	
<i>T-352-10</i>		Cardston County .....	250
Adim R .....	250	<i>2004-4727 (GST) ST. PAU</i>	
<i>T-555-08</i>		Bennett Jones LLP in trust for	
Martin Peters in trust for		Cardston County .....	550
Murphy R et al. ....	217,487	<i>2004-4733 (GST) STETTL</i>	
<i>T-56-08</i>		Bennett Jones LLP in trust for	
Miller Thomson LLP in trust for		Cardston County .....	550
NRT Technology CORP .....	500	<i>2004-4772 (GST) NORTHE</i>	
<i>T-808-07</i>		Bennett Jones LLP in trust for	
Rotfleisch & Samulovitch in trust for		Cardston County .....	550
Poon W .....	3,269	<i>2004-4816 (GST) THORHI</i>	
<i>T-822-10</i>		Bennet Jones LLP in trust for	
Mallough J .....	4,837	Cardston County .....	550
<i>T-940-08</i>		<i>2005-1566 (IT) G</i>	
Latonde M .....	250	Alpert Law Firm in trust for	
<i>Authority—Tax Court of Canada</i>		Bibby R .....	8,507
<i>1992-405 (IT) G</i>		<i>2005-2177 (IT) G</i>	
Bishop & McKenzie LLP in trust for		BCF LLP in trust for	
Minde H & J .....	23,867	Gestion Leon Gagnon Inc .....	4,025
<i>2000-2517 (IT) G</i>		<i>2005-251 (GST) LAMONT</i>	
Eggum Abrametz & Eggum in trust for		Bennett Jones LLP in trust for	
Abrametz P .....	2,900	Cardston County .....	400
<i>2001-2844 (IT) G</i>		<i>2005-255 (GST) ATHABAS</i>	
Fraser Milner Casgrain LLP in trust for		Bennett Jones LLP in trust for	
Collins E .....	6,336	Cardston County .....	550
<i>2001-2845 (IT) G</i>		<i>2005-3083 (IT) G</i>	
Fraser Milner Casgrain LLP in trust for		Ramji Z .....	5,373
Collins F .....	6,336	<i>2006-1385 (IT) G</i>	
<i>2002-309 (IT) G</i>		Soleil Tremblay in trust for	
Renaud Brodeur in trust for		General Electric Capital Canada Inc .....	2,600,000
Gorenko J .....	1,500	<i>2006-1815 (IT) I</i>	
<i>2002-897 (GST) G</i>		Blais P .....	1,000
Thorsteinssons LLP Tax Lawyers in trust for		<i>2006-2031 (GST) G</i>	
North Shore Health Region .....	10,496	Lougheed W .....	38
<i>2003-3050 (IT) G</i>		<i>2006-2103 (IT) I</i>	
Henning Byrne Barristers and Solicitors in trust for		Blais JF .....	400
758997 Alberta Ltd.....	4,806	<i>2006-2106 (IT) I</i>	
<i>2004-2067 (IT) G</i>		Auray-Blais C .....	400
Phillips Aiello in trust for		<i>2006-2260 (IT)</i>	
Fontaine P .....	250	Richard van Banning in trust for	
<i>2004-2297 (IT) I</i>		Tessainer S .....	4,776
Morrison D .....	750	<i>2006-3312 (IT) G</i>	
<i>2004-2298 (IT) I</i>		Peter Oley Rouse in trust for	
Morrison S .....	750	Walsh R .....	51,942
<i>2004-3651 (IT) G</i>		<i>2006-3725 (IT) G</i>	
Phillips Aiello in trust for		Ferme Koiris Inc .....	5,625
Lavoie I .....	250	<i>2006-3768 (IT) G</i>	
		Benson Percival Brown LLP in trust for	
		4059654 Canada Inc .....	100,000

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>2006-421 (IT) G</i>		<i>2008-280 (GST) G</i>	
Blake, Cassels & Graydon LLP in trust for Husky Oil Ltd .....	18,299	RGP Law Group in trust for Nachar S .....	8,270
<i>2007-1132 (IT) G</i>		<i>2008-2887 (IT) I</i>	
Bennett Jones LLP in trust for Remai F .....	13,898	Otegbola O .....	1,000
<i>2007-2422 (IT) G</i>		Clarke L Melville in trust for Arsic R .....	1,766
Soleil Tremblay in trust for Tri-O Cycles Concept Inc .....	3,093	<i>2008-3025 (IT) G</i>	
<i>2007-2495 (IT)</i>		Thorsteinssons LLP in trust for West Park Developments Ltd .....	10,063
Fraser Milner Casgrain LLP in trust for Donato A .....	40,000	<i>2008-3223 (IT) G</i>	
<i>2007-2549 (IT) I</i>		Rae J .....	606
Osei-Tutu B .....	250	<i>2008-3358 (GST) G</i>	
<i>2007-2771 (IT) G</i>		Aitchison Law Office in trust for Baker L .....	4,640
Henning Byrne in trust for Rick Robertson Engineering Ltd .....	3,940	Baker L .....	1,471
<i>2007-2759 (IT) G</i>		<i>2008-3653 (IT) I</i>	
Leigh Somerville Taylor in trust for Leibtag H .....	1,500	Martinello M .....	1,186
<i>2007-2759 (IT) M</i>		<i>2008-3989 (IT) I</i>	
Leigh Somerville Taylor in trust for Leibtag H .....	1,000	Triagnani E .....	943
<i>2007-277 (IT) G</i>		<i>2008-515 (IT) G</i>	
Osler, Hoskin & Harcourt LLP in trust for Alberta Power Ltd .....	71,681	Tassé Avocats in trust for Komutel Inc .....	3,044
<i>2007-3194 (IT) I</i>		<i>2008-879 (GST) G</i>	
Gilles B .....	80	Thorsteinssons LLP Tax Lawyers in trust for Fraser International College Ltd .....	3,393
<i>2007-3451 (IT) G</i>		<i>2009-1099 (IT)</i>	
Starnino Mostovac in trust for Cantore V .....	5,704	Miller Thomson Pouliot LLP in trust for Shur-Fast Fasteners Inc .....	5,000
<i>2007-3711 (IT) G</i>		<i>2009-126 (IT) G</i>	
Birnie & Company in trust for Browning D .....	2,333	Ogilvy Renault in trust for Bush Associates Ltd .....	5,850
<i>2007-3727 (IT) G</i>		<i>2009-1613 (IT)</i>	
Mill Corporation in trust for Kozar S .....	233,393	Starnino Mostovac in trust for Kilmartin P .....	500
<i>2007-739 (IT) I</i>		<i>2009-2093 (IT) I</i>	
Berezuik D .....	1,000	Van Donkersgoed R .....	250
<i>2007-740 (IT) I</i>		<i>2009-2268 (GST) I</i>	
Berezuik B .....	1,000	Tibollo & Associates in trust for Vrsic M .....	250
<i>2007-761</i>		<i>2009-231 (IT) G</i>	
Patterson Law in trust for Bitar F .....	4,725	Dupuis Paquin, avocats et conseillers d'affaires Inc in trust for Leduc E .....	4,000
<i>2008-1924 (IT) G</i>		<i>2009-2420 (IT) I</i>	
Birnie & Company in trust for Browning D .....	4,877	Jason A .....	250
<i>2008-2075 (GST) G</i>		<i>2009-3193 (IT) G</i>	
Laishley Reid LLP in trust for 1474282 Ontario Inc .....	7,002	Cooper N .....	500
<i>2008-208 (IT) G</i>		<i>2009-3206 (IT) I</i>	
Schmidt K .....	6,155	Scott R .....	650
<i>2008-2314 (IT) G</i>		<i>2009-3279 (IT) I</i>	
Osler, Hoskin & Harcourt LLP in trust for TD Securities (USA) LLC .....	167,311	Robert Sheppard QC in trust for Janota J .....	1,500
		<i>2009-344 (IT) G</i>	
		Lacoursière Lebrun in trust for Gestion Leriger Inc .....	1,500

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>2009-3487 (IT) G</i> Richard van Banning in trust for Macmillan S.....	600	<b>CITIZENSHIP AND IMMIGRATION</b>	
<i>2009-3807 (IT) I</i> Dixon M.....	500	<b>Department</b>	
<i>2009-3865 (IT) I</i> Wallace Klein Partners in Law LLP in trust for Dubreuil M.....	470	<i>Authority—Supreme Court of Canada Award</i> 30762—Settlement for legal costs— Doyon et Associés Inc in trust for Charkaoui A .....	15,224
<i>2009-742 (IT) G</i> Miller Thomson LLP in trust for Schlorff A.....	1,000	<i>Authority—Federal Court Award</i> A-432-09—Settlement for legal costs— Arif S M .....	3,482
<i>2009-871 (IT) G</i> McCarthy Tétrault LLP in trust for Transalta Corp.....	178,111	<i>Authority—Federal Court Award</i> IMM-1086-09—Settlement for legal costs— Rocco Galati in trust for Felipa L A .....	6,000
<i>2009-933 (IT) G</i> Frederick R Sears in trust for Frederick & Sisters Fisheries Ltd.....	5,500	<i>Authority—Federal Court Award</i> IMM-114-09—Settlement for legal costs— Sabapathipillai D S .....	4,000
<i>2010-1102 (IT) I</i> Dixon S.....	250	<i>Authority—Federal Court Award</i> IMM-1846-10—Settlement for legal costs— Shannon Black in trust for Maribel R A .....	250
<i>2010-277 (IT) I</i> Thompson C.....	500	<i>Authority—Federal Court Award</i> IMM-2149-10—Settlement for legal costs— Rezaur Rahman in trust for Paul T K .....	1,500
<i>2010-664 (IT) G</i> Christopher Merla in trust for Hamilton K.....	1,500	<i>Authority—Federal Court Award</i> IMM-2234-09—Settlement for legal costs— Eastman Law Office Professional Corporation in trust for Singh Y .....	2,000
<i>2010-746 (IT) I</i> Marc-André Girard in trust for Manojo Champetre Hatley Inc .....	1,000	<i>Authority—Federal Court Award</i> IMM-2789-10—Settlement for legal costs— Aghdam S K .....	3,500
<i>97-3628 (IT)</i> Fraser Milner Casgrain LLP in trust for McLarty A.....	12,407	<i>Authority—Federal Court Award</i> IMM-306-10—Settlement for legal costs— Martin Bauer in trust for Kim K M .....	1,500
<i>Authority—Ontario Superior Court of Justice</i> <i>07-CV-328508PD2</i> Cassels Brock & Blackwell LLP in trust for Scavuzzo J.....	3,000	<i>Authority—Federal Court Award</i> IMM-3081-10—Settlement for legal costs— Eastman Law Office Professional Corporation in trust for Kargbo R .....	2,000
<i>Authority—Supreme Court of Canada</i> <i>550-05-011837-021/550-05-011923-029</i> <i>550-05011988-022/55017002356-069/</i> <i>550-05-011868-026</i> <i>Authority—Federal Court of Appeal</i> <i>T-736-03/T-755-03</i> Jean-François Lebel in trust for Installation Globale Normand Morin & Fils Inc .....	54,000	<i>Authority—Federal Court Award</i> IMM-4471-09—Settlement for legal costs— Gertler Etienne LLP in trust for Rincon J O .....	250
<b>CANADIAN HERITAGE</b>			
<b>Department</b>			
<i>Authority—Canadian International Trade</i> <i>Tribunal Order PR-2006-064</i> Settlement for preparing and proceeding with a complaint— Krista Dunlop & Associates Inc .....	750		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
<b>Department</b>			
<i>Authority—Ontario Superior Court of Justice</i> <i>SC-09-00080779-0000</i>			
Settlement of lawsuit and legal costs— Klippensteins in trust for Schnoor M .....			10,937
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
<b>Department</b>			
<i>Authority—Federal Court of Appeal</i> <i>A-189-09/A-190-09/</i> <i>A-191-09/A-193-09/</i> <i>A194-09/A-195-09</i>			
Settlement for legal costs and disbursements— Roy Evangéliste Avocat-es in trust for Castonguay S, Drouin D, Girard S, Gagné P, Tremblay Y, Guillemette R .....			2,702
<i>Authority—Federal Court of Appeal A-246-10</i>			
Settlement for legal costs— Community Legal Assistance in trust for Leprette T .....			1,748
<i>Authority—Federal Court of Appeal A-43-09</i>			
Settlement for legal costs— McLaughlin R .....			365
<i>Authority—Federal Court</i> <i>T-1016-09/T1025-09</i>			
Settlement for legal costs— Armstrong Wellman in trust for Walder R et al .....			13,269
<i>Authority—Federal Court T-1175-09</i>			
Settlement for disbursements— Ettinger F .....			350
<i>Authority—Federal Court T-129-10</i>			
Settlement for disbursements— Hughes C .....			143
<i>Authority—Federal Court T-1888-08</i>			
Settlement for legal costs and disbursements— Leblanc L .....			3,462
<i>Authority—Federal Court T-207-10</i>			
Settlement for legal costs— Cigna C .....			400
<i>Authority—Federal Court T-55-08</i>			
Settlement for legal costs— Armstrong Wellman in trust for Walder R et al .....			14,736
<i>Authority—Federal Court T-697-10</i>			
Settlement for disbursements— Seaman B .....			500
<i>Authority—Ontario Superior Court of Justice</i> <i>01-CV-221056CP</i>			
Settlement for interest and legal costs— Roy Elliot O'Connor LLP in trust for Hislop G, Daum B E, McNutt A, Brogaard E and Meredith G .....			2,227
Roy Elliot O'Connor LLP in trust for Hislop G, Daum B E, McNutt A, Brogaard E and Meredith G .....			23,922
<b>PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS</b>			
			8 . 27

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Roy Elliot O'Connor LLP in trust for the Estate of deceased Hislop G. Daum B E., McNutt A, Brogaard E and Meredith G .....	17,810	Federal Economic Development Agency for Southern Ontario	
	81,634	Authority—Superior Court of Justice 09-1591	
Settlement for legal costs— Olthius Kleer Townsend.....	80,000	Settlement for legal costs— Byrne M T in trust for Wilson R S and N A.....	3,633
Authority—Federal Court T-1349-09		National Research Council of Canada	
Settlement for legal costs— Paliari Roland Rosenberg Rothstein LLP .....	375,000	Authority—Ontario Superior Court of Justice CV-09-12583 CM	
Authority—Ontario Superior Court of Justice 98-0743		Settlement for legal costs— Cecile, et al.....	3,750
Settlement for legal costs— W Derksen Professional Law Corporation .....	9,611	Settlement for legal costs— RetroFoam et Eastern Ontario Ltd.....	1,250
	464,611		5,000
			135,595
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		JUSTICE	
Department		Department	
Authority—Federal Court T-2172-99		Authority—Supreme Court of Canada 33289	
Settlement for legal costs— Paliari Roland Rosenberg Rothstein LLP .....	375,000	Cost awarded for court costs— Parlee McLaw LLP .....	3,483
Authority—Ontario Superior Court of Justice 98-0743		Authority—Federal Court of Appeal A-208-09	
Settlement for legal costs— Heenan Blaikie LLP in trust for CALDECH .....	3,834	Cost awarded for court costs— Parlee McLaw LLP .....	2,529
Authority—Federal Court of Appeal A-451-05		Authority—Federal Court T-1228-08	
Settlement for legal costs— Heenan Blaikie LLP in trust for CALDECH .....	15,553	Cost awarded for court costs— Parlee McLaw LLP .....	6,309
Authority—Federal Court Award T-1401-09			12,321
Settlement for legal costs— nNovation LLP in trust for Dagg M .....	6,260	Canadian Human Rights Commission	
Authority—Federal Court Award T-1909-04		Authority—Federal Court Award T-172-10	
Settlement for legal costs— Heenan Blaikie LLP in trust for CALDECH .....	46,705	Settlement for legal costs— Dussault Gervais Thivierge in trust for Conseil des Montagnais de Natashquan .....	3,961
Authority—Federal Court Award T-26-10		Commissioner for Federal Judicial Affairs	
Cost awarded for unnecessary motion— Sack Goldblatt Mitchell LLP in trust for Public Mobile Inc .....	1,000	Authority—Federal Court T-429-00	
Authority—Federal Court Award T-351-09		Pension benefit— Corbett M C .....	62,370
Settlement for legal costs— Smiths Intellectual Property Law in trust for Vita-Herb Nutraceuticals Inc .....	7,171		78,652
Authority—Federal Court Award T-604-09		NATURAL RESOURCES	
Settlement for legal costs— McInnes Cooper in trust for State Farm Mutual Automobile Insurance Company....	4,200	Department	
Authority—Ontario Superior Court of Justice Award 99-CV-166218		Authority—Ontario Superior Court of Justice CV-09-12583 CM	
Settlement for legal costs— Telezone Inc .....	42,239	Payment of costs by court order for a motion in which the Attorney General of Canada was unsuccessful— Branch MacMaster LLP in trust for RetroFoam of Eastern Ontario Ltd, I-Gen Energy Inc...	1,250
	126,962		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Sutts, Strosberg LLP in trust for Cecile R, Cecile M, Doyle GP, Lawton S, Canadra S, Macellan BA, Simpson JM, Cupid SM, Armstrong CR, Batista J, Huntley S .....	3,750	Authority—Ontario Superior Court of Justice 09-383001	
	5,000	Settlement for legal costs— Falconer Charney LLP in trust for Smith C, on her own behalf and as the Litigation Administrator of the Estate of Smith A, deceased, Ward D and Gorber H .....	12,000
			72,570
<b>PRIVY COUNCIL</b>			
Canadian Transportation Accident Investigation and Safety Board		National Parole Board	
Authority—Court of Appeal for Ontario C51542		Authority—Federal Court Award T-1997-09	
Settlement for legal costs— Rohmer and Fenn in trust for Nav Canada .....	40,487	Settlement for legal costs— Latimer R .....	10,461
		Authority—Federal Court Award T-683-09	
		Settlement for legal costs— Mymryk M .....	3,500
			13,961
			123,578
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Canada Border Services Agency		<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>	
Authority—Federal Court Award IMM-5612-08		Authority—Supreme Court of Canada 33114/33097	
Settlement for legal costs— Salif S in trust for Diallo M .....	1,500	Reimbursement of half the legal costs to settle an agreement— Davies Ward Phillips & Vineberg LLP for Globe & Mail, a division of CTVglobemedia Publishing Inc .....	14,384
Authority—Federal Court Award T-1238-02		Authority—Federal Court of Appeal A-46-08	
Settlement for legal costs— Kostyniuk and Bruggeman in trust for Idada E H .....	35,547	Reimbursement of costs incurred for legal representation— Borden Ladner Gervais LLP for the Right Honourable Jean Chrétien .....	32,559
	37,047	Authority—Ontario Superior Court of Justice 05-CV-29853	
		Cost awarded for delay in closing proceedings— Name withheld .....	100,000
Correctional Service of Canada		Authority—Ontario Superior Court of Justice 06-CV-36118	
Authority—Supreme Court of Canada 33043		Settlement as a result of a grievance adjudication— Victor Ages Vallance LLP in trust for Tipple D .....	1,358,455
Settlement for legal costs— Ryder-Burbridge Hurley Fasano in trust for McArthur M .....	8,341	Settlement for legal costs— Victor Ages Vallance LLP in trust for Tipple D .....	45,322
Authority—Court of Appeal of Ontario C46073		Authority—Canadian International Trade Tribunal PR-2007-079	
Settlement for legal costs— Ryder-Burbridge Hurley Fasano in trust for an offender .....	25,779	Compensation for anticipated loss of profit and for costs incurred to prepare and proceed with the complaint— Manella Gauthier Tomaro avocats in trust for Immeubles Yvan Dumais Inc .....	182,204
Authority—Federal Court T-1040-09		Authority—Canadian International Trade Tribunal PR-2008-063	
Settlement for legal costs— Kris Klein, a Professional Corporation, in trust for Canadian Association of Elizabeth Fry Societies .....	25,000	Compensation for anticipated loss of profit— Gottlieb & Associates in trust for Service d'entretien JDH Inc .....	18,683
Authority—Federal Court T-388-10			
Settlement for legal costs— Offender .....	200		
Authority—Federal Court T-828-09			
Settlement for legal costs— Name withheld .....	1,000		
Authority—Federal Court T-90-09			
Settlement for legal costs— Offender .....	250		

## COURT AWARDS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Canadian International Trade Tribunal PR-2009-060</i>		<i>Authority—Ontario Superior Court of Justice 06-CV-311508</i>	
Reimbursement of costs incurred to prepare and proceed with a complaint— Argair Aerospace Limited .....	5,636	Settlement for legal costs— Doane and Young LLP in trust for Mounted Police Association of Ontario and BC Mounted Police Professional Association .....	11,684
<i>Authority—Canadian International Trade Tribunal PR-2009-088</i>			
Reimbursement of costs incurred to prepare and proceed with a complaint— Adware Promotions Inc and Canadian Spirit Inc, Contractual Joint Venture.....	1,000		
	1,758,243		
<b>TREASURY BOARD</b>			
<i>Secretariat</i>		<b>VETERANS AFFAIRS</b>	
<i>Authority—Court of Appeal for Ontario C49446/C49464</i>		<i>Authority—Federal Court Award T-1014-10</i>	
Court awarded damages, interest and legal costs for negligent misrepresentation to the plaintiffs— Nelligan O'Brien Payne LLP in trust for Armstrong B .....	630,501	Settlement for legal costs— Fasken Martineau Dumoulin LLP in trust for Sloane J .....	1,560
Nelligan O'Brien Payne LLP in trust for Ault M .....	260,226		
Nelligan O'Brien Payne LLP in trust for Collier R .....	546,049	<i>Authority—Federal Court Award T-1015-09</i>	
Nelligan O'Brien Payne LLP in trust for Findlay R .....	785,374	Settlement for legal costs— Healy J .....	400
Nelligan O'Brien Payne LLP in trust for Nobert L .....	633,311	<i>Authority—Federal Court Award T-1026-09</i>	
Nelligan O'Brien Payne LLP in trust for Shepherd R .....	801,922	Settlement for legal costs— J Barry Carter Barrister and Solicitor in trust for Armstrong L .....	6,957
Nelligan O'Brien Payne LLP in trust for Temple R .....	389,323	<i>Authority—Federal Court Award T-1523-09</i>	
<i>Authority—Court of Appeal for Ontario C50475</i>		Settlement for legal costs— Leroux R .....	2,462
Cost awarded for motion fees— Doane and Young LLP in trust for Mounted Police Association of Ontario and BC Mounted Police Professional Association .....	750	<i>Authority—Federal Court Award T-1739-10</i>	
		Settlement for legal costs— Borden Ladner Gervais in trust for Arial M .....	232
<i>Authority—Federal Court T-1025-09</i>		<i>Authority—Federal Court Award T-1853-09</i>	
Settlement for legal costs— Armstrong Wellman in trust for Walden et al.....	13,269	Settlement for legal costs— Levinson & Associates in trust for Ladouceur R .....	3,500
		<i>Authority—Federal Court Award T-2007-10</i>	
<i>Authority—Federal Court T-184-09</i>		Settlement for legal costs— Pateras & Iezzoni in trust for Mezzapelle-Lorion Y .....	905
Settlement for legal costs— Raven, Cameron, Ballantyne & Yazbeck LLP in trust for Panacci T .....	2,500	<i>Authority—Federal Court Award T-2156-09</i>	
		Settlement for legal costs— Mair Jensen Blair LLP in trust for Beauchene J .....	1,500
<i>Authority—Federal Court T-55-08</i>		<i>Authority—Federal Court Award T-969-10</i>	
Settlement for legal costs— Armstrong Wellman in trust for Walden et al.....	14,736	Settlement for legal costs— Heenan Blaikie in trust for Gilbert T .....	2,500
		Total .....	20,016
			11,009,641

# SECTION 9

2010-2011

*PUBLIC ACCOUNTS OF CANADA*

## Federal-Provincial Shared-Cost Programs

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## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates that the programs completed in the current year. An (a) adjacent to the total expenditures from

inception indicates that the previous year's *Public Accounts of Canada* have been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

### FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Agri-Invest Program - Contributions .....	...	...	...	...
Agri-Invest Program - Grants .....	142	2,537	1,340	1,130
(46)	944	846	1,281	
276	7,525	4,304	5,267	
Agricultural Disaster Relief Program .....	...	...	...	...
Agricultural Research in Universities .....	...	...	...	150
AgriFlexibility .....	...	519	...	300
...	519	...	300	
AgriInsurance - Contributions .....	218	8,411	1,252	3,464
165	7,070	805	3,477	
3,290	66,186	16,547	51,522	
AgriInsurance Research - Contributions .....	...	...	...	...
AgriStability - Contributions .....	...	8,092	...	...
...	(4,376)	...	...	
1,653	59,439	25,870	63,263	
AgriStability - Grants .....	179	...	3,688	4,091
388	...	10,982	1,598	
568	...	14,670	5,688	
British Columbia Avian Influenza Assistance .....	...	...	...	...
Canada-Alberta Feed Transportation Assistance Initiative and Canada-Saskatchewan Feed Shortfall Assistance Initiative .....	...	...	...	...
Canada-Manitoba Feed and Transportation Assistance Initiative .....	...	...	...	...
Canada/Ontario Agreement on measures taken due to the presence of Plum Pox Virus in Ontario .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
29,239	...	...	...	...	...	29,239	...	...	...	29,239
<b>26,725</b>	...	...	...	...	...	<b>26,725</b>	...	...	...	<b>26,725</b>
<b>75,343</b>	...	...	...	...	...	<b>75,343</b>	...	...	...	<b>75,343</b>
...	42,650	24,560	52,563	37,830	4,650	167,402	...	...	1	167,403
...	<b>12,538</b>	<b>19,265</b>	<b>46,287</b>	<b>27,442</b>	<b>4,994</b>	<b>113,551</b>	...	...	<b>4</b>	<b>113,555</b>
<b>16,812</b>	<b>125,058</b>	<b>91,441</b>	<b>200,676</b>	<b>150,957</b>	<b>19,922</b>	<b>622,238</b>	...	...	<b>6</b>	<b>622,244</b>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	150	...	...	...	150
...	...	...	...	...	...	...	...	...	...	...
...	<b>423</b>	...	...	...	...	<b>423</b>	...	...	...	<b>423</b>
...	<b>7,958</b>	...	...	...	...	<b>7,958</b>	...	...	...	<b>7,958 (f)</b>
<b>743</b>	...	500	1,229	1,085	58	<b>4,434</b>	...	...	...	<b>4,434</b>
...	...	...	<b>498</b>	...	...	<b>498</b>	...	...	...	<b>498</b>
<b>743</b>	...	500	1,728	1,085	58	<b>4,933</b>	...	...	...	<b>4,933</b>
<b>38,101</b>	<b>59,395</b>	<b>70,766</b>	<b>158,732</b>	<b>159,173</b>	<b>15,405</b>	<b>514,917</b>	...	...	...	<b>514,917</b>
<b>35,670</b>	<b>58,161</b>	<b>73,390</b>	<b>181,587</b>	<b>126,894</b>	<b>15,697</b>	<b>502,916</b>	...	...	...	<b>502,916</b>
<b>609,930</b>	<b>981,630</b>	<b>1,079,574</b>	<b>2,952,532</b>	<b>2,233,230</b>	<b>214,512</b>	<b>8,208,953</b>	...	...	...	<b>8,208,953</b>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	<b>396</b>	...	...	<b>396</b>	...	...	...	<b>396</b>
...	...	...	<b>396</b>	...	...	<b>396</b>	...	...	...	<b>396</b>
<b>111,384</b>	<b>52,615</b>	...	101,129	31,787	27,037	<b>332,044</b>	...	...	...	<b>332,044</b>
<b>99,855</b>	<b>118,633</b>	...	<b>53,826</b>	<b>136,279</b>	<b>15,261</b>	<b>419,478</b>	...	...	...	<b>419,478</b>
<b>876,054</b>	<b>956,125</b>	<b>587,386</b>	<b>1,240,247</b>	<b>1,107,869</b>	<b>250,775</b>	<b>5,168,681</b>	...	...	<b>124</b>	<b>5,168,805</b>
...	...	38,023	(9,995)	...	3,481	39,467	...	...	30	39,497
...	...	<b>92,262</b>	...	...	...	<b>105,230</b>	...	...	(5)	<b>105,225</b>
...	...	130,285	(9,995)	...	3,481	144,697	...	...	25	144,722
...	...	...	...	...	48	48	...	...	...	48
...	...	...	...	...	48	48	...	...	...	48
...	...	...	...	657	...	657	...	...	...	657
...	...	...	...	657	...	657	...	...	...	657
...	...	<b>6,176</b>	...	...	...	<b>6,176</b>	...	...	...	<b>6,176</b>
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>6,176</b>	...	...	...	<b>6,176</b>	...	...	...	<b>6,176</b>
...	8,600	...	...	...	...	8,600	...	...	...	8,600
...	<b>8,600</b>	...	...	...	...	<b>8,600</b>	...	...	...	<b>8,600</b>
...	<b>63,416</b>	...	...	...	...	<b>63,416</b>	...	...	...	<b>63,416 (f)</b>

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Farm Income Program (FIP) Direct Payments - Grants . . . . .	...	(9)	...	...
	102	1,070	903	814
Growing Forward - Cost Shared Programs . . . . .	3,200	3,026	3,276	3,032
	2,900	2,059	2,710	2,319
	6,100	5,086	5,986	5,350
Growing Forward - Federal Attributed Programs . . . . .	177	147	147	147
	134	111	111	111
	311	258	258	258
Manitoba Interlake - Unseeded Land Restoration Program . . . . .	...	...	...	...
New Brunswick Potato Storage Loss Initiative . . . . .	...	...	...	1,663
	...	...	...	...
Ontario Tornado Assistance Initiative . . . . .	...	...	...	1,663
	...	...	...	...
Orchards and Vineyards Transition Program . . . . .	...	...	522	90
	...	...	713	111
	...	...	1,456	258
Pasture Recovery Initiative . . . . .	...	...	...	...
	...	...	...	...
Prairie Excess Moisture Initiative (PEMI) . . . . .	...	...	...	...
	...	...	...	...
Prince Edward Island Flood Potato Producers - Contributions . . . . .	...	(998)	...	...
	...	(1)	...	...
	...	6,642	...	...
Saskatchewan Drought - Contributions . . . . .	...	...	...	...
	...	...	...	...
Transitional Industry Support Program (TISP) Cattle Payments - Grants . . . . .	...	(1)	...	...
	...	(1)	...	...
	387	4,511	3,996	3,676
Youth Employment Strategy - Career Focus Program . . . . .	9	33	7	29
	...	2	14	...
	22	35	190	130
<b>Canadian Food Inspection Agency</b>				
Rabies Indemnification Program . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	5
Total ministry . . . . .	3,925	21,766	10,232	13,946
	3,541	5,799	16,181	8,897
	12,709	151,271	74,180	138,344

**ATLANTIC CANADA OPPORTUNITIES AGENCY**

## Contributions for the International Business Development

Program . . . . .

124	75	273	273
178	107	391	391
1,200	720	2,639	2,639

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	(7)	...	(1)	(9)	...	(17)	...	...	...	(17)
...	(2)	...	(1)	(6)	...	(18)	...	...	...	(18)
...	22,637	14,362	25,819	64,038	5,023	134,768	...	...	7	134,775
18,307	34,426	13,939	31,275	33,405	8,314	152,200	416	305	507	153,428
16,895	23,877	8,122	24,624	18,152	6,658	108,316	369	220	479	109,384
35,202	58,303	22,061	55,900	51,557	14,972	260,517	785	525	986	262,813
1,149	3,249	703	1,522	1,643	471	9,355	24	16	30	9,425
867	1,363	531	1,148	1,239	355	5,970	18	12	22	6,022
2,016	4,613	1,234	2,671	2,883	827	15,329	43	28	52	15,452
...	...	1,476	...	...	...	1,476	...	...	...	1,476
...	...	...	...	...	...	...	...	...	...	...
...	...	1,476	...	...	...	1,476	...	...	...	1,476
...	...	...	...	...	...	1,663	...	...	...	1,663
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,663	...	...	...	1,663
...	354	...	...	...	...	354	...	...	...	354
...	...	...	...	...	...	...	...	...	...	...
...	354	...	...	...	...	354	...	...	...	354
2,982	6,280	...	...	...	1,265	11,139	...	...	...	11,139
1,631	6,725	...	...	...	1,804	10,984	...	...	...	10,984
4,613	24,413	...	...	...	3,471	34,211	...	...	...	34,211 (f)
...	...	...	10,235	41,681	...	51,916	...	...	...	51,916
...	...	...	...	...	...	...	...	...	...	...
...	...	...	10,235	41,681	...	51,916	...	...	...	51,916
...	...	26,100	152,400	11,400	...	189,900	...	...	...	189,900
...	...	...	...	...	...	...	...	...	...	...
...	...	26,100	152,400	11,400	...	189,900	...	...	...	189,900
...	...	...	...	...	...	(998)	...	...	...	(998)
...	...	...	...	...	...	(1)	...	...	...	(1)
...	...	...	...	...	...	6,642	...	...	...	6,642 (a)(f)
...	...	...	4,971	...	...	4,971	...	...	...	4,971
...	...	...	(10,758)	...	...	(10,758)	...	...	...	(10,758)
...	...	...	12,213	...	...	12,213	...	...	...	12,213
...	(11)	(4)	(3)	(12)	(1)	(32)	...	...	...	(32)
...	(8)	(3)	(4)	(15)	(11)	(42)	...	...	...	(42)
4,000	95,701	56,279	97,410	248,237	22,851	537,048	...	...	10	537,058
381	158	99	70	71	100	957	...	...	...	957
350	31	45	12	...	...	454	...	...	...	454
4,128	415	163	87	203	171	5,544	...	...	...	5,544
...	...	1	...	...	...	1	...	...	...	1
...	2	...	...	...	...	2	...	...	...	2
232	2,399	92	18	1	...	2,747	...	...	...	2,747
202,286	207,709	182,339	504,127	318,711	60,828	1,525,869	440	321	568	1,527,198
181,993	230,343	193,612	297,615	309,985	44,758	1,292,724	387	232	500	1,293,843
1,629,073	2,343,022	2,017,129	4,742,337	3,913,798	536,111	15,557,974	828	553	1,210	15,560,565

...	...	...	...	...	...	745	...	...	...	745
...	...	...	...	...	...	1,067	...	...	...	1,067
...	...	...	...	...	...	7,198	...	...	...	7,198

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>Contributions to the Atlantic provinces under the Canada Infrastructure Works Program</b>				
	<b>580</b>	...	...	<b>69</b>
	<u>51,246</u>	<u>12,337</u>	<u>67,021</u>	<u>54,709</u>
Total ministry	124	75	273	273
	<b>758</b>	<b>107</b>	<b>391</b>	<b>460</b>
	<u>52,446</u>	<u>13,057</u>	<u>69,660</u>	<u>57,348</u>
<b>CANADA REVENUE AGENCY</b>				
Underground Economy Working Group	1	...	1	1
	<b>1</b>	...	<b>1</b>	<b>1</b>
	<u>2</u>	<u>1</u>	<u>4</u>	<u>4</u>
Total ministry	1	...	1	1
	<b>1</b>	...	<b>1</b>	<b>1</b>
	<u>2</u>	<u>1</u>	<u>4</u>	<u>4</u>
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Arts Presentation Canada Program	75	...	...	...
	<b>82</b>	...	...	...
	<u>1,024</u>	<u>...</u>	<u>...</u>	<u>...</u>
Cultural Spaces Canada Program	...	...	...	...
	...	...	...	...
	<b>3,100</b>	...	...	...
National Sport Organizations Support Program	280	258	305	240
	<b>280</b>	<b>258</b>	<b>310</b>	<b>368</b>
Official Languages in Education Program	2,027	1,587	2,374	2,069
	<b>4,511</b>	<b>5,030</b>	<b>9,288</b>	<b>24,273</b>
	<b>4,466</b>	<b>5,250</b>	<b>11,004</b>	<b>24,626</b>
	<u>112,747</u>	<u>75,084</u>	<u>230,007</u>	<u>783,398</u>
Total ministry	4,866	5,288	9,593	24,513
	<b>4,828</b>	<b>5,508</b>	<b>11,314</b>	<b>24,994</b>
	<u>118,898</u>	<u>76,671</u>	<u>232,381</u>	<u>785,467</u>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Contribution under the Community Diversification Program	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Program	...	...	...	...
	...	...	...	...
Contributions under the Recreational Infrastructure Canada Program	...	...	...	...
	...	...	...	...
Total ministry	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>ENVIRONMENT</b>				
<b>Department</b>				
Alberta Innovates-Technology Futures	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	649	...	...	...	649
...	...	...	...	...	...	185,313	...	...	...	185,313
...	...	...	...	...	...	745	...	...	...	745
...	...	...	...	...	...	1,716	...	...	...	1,716
...	...	...	...	...	...	192,511	...	...	...	192,511
21	17	2	3	11	8	65	...	...	...	65
30	29	2	3	15	11	93	...	...	...	93
157	136	11	16	68	56	455	...	...	...	455
21	17	2	3	11	8	65	...	...	...	65
30	29	2	3	15	11	93	...	...	...	93
157	136	11	16	68	56	455	...	...	...	455
...	...	...	...	...	...	75	...	...	...	75
...	...	...	...	...	...	82	...	...	...	82(a)
...	...	...	...	...	...	1,024	...	...	...	1,024
...	...	...	...	...	...	...	...	...	...	...
...	...	...	900	...	...	4,000	...	88	...	4,088
729	959	362	354	473	529	4,489	272	...	232	4,993
684	884	365	342	461	519	4,471	272	247	247	5,237
4,989	5,742	2,315	2,524	3,361	3,506	30,494	2,251	1,712	1,793	36,250
68,284	85,383	14,330	8,793	16,306	19,204	255,402	2,588	1,423	2,228	261,641
65,522	88,041	16,338	9,193	18,688	18,404	261,532	2,588	1,423	2,213	267,756
2,813,765	2,639,506	337,219	238,404	354,796	383,889	7,968,815	42,389	19,550	32,700	8,063,454
69,013	86,342	14,692	9,147	16,779	19,733	259,966	2,860	1,423	2,460	266,709
66,206	88,925	16,703	9,535	19,149	18,923	266,085	2,860	1,670	2,460	273,075
2,818,754	2,645,248	339,534	241,828	358,157	387,395	8,004,333	44,640	21,350	34,493	8,104,816
55,541	...	...	...	...	...	55,541	...	...	...	55,541
...	...	...	...	...	...	...	...	...	...	...
55,541	...	...	...	...	...	55,541	...	...	...	55,541
10,696	...	...	...	...	...	10,696	...	...	...	10,696
12,033	...	...	...	...	...	12,033	...	...	...	12,033
506,383	...	...	...	...	...	506,383	...	...	...	506,383
60,165	...	...	...	...	...	60,165	...	...	...	60,165
1,420	...	...	...	...	...	1,420	...	...	...	1,420
61,585	...	...	...	...	...	61,585	...	...	...	61,585
126,402	...	...	...	...	...	126,402	...	...	...	126,402
13,453	...	...	...	...	...	13,453	...	...	...	13,453
623,509	...	...	...	...	...	623,509	...	...	...	623,509
...	...	...	...	10	...	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	10	...	10	...	...	...	10

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
BC Waste Management Act .....	...	...	...	...
Border Air Quality Strategy Initiative .....	...	...	...	...
Canada/Newfoundland Climate Network Expansion Agreement .....	11	...	...	...
	30	...	...	...
	<i>1,390</i>	...	...	...
Canada/Quebec Climate Network Expansion Agreement .....	...	...	...	...
CEPA: Canadian Environmental Protection Act .....	...	...	...	...
Georgia Basin Action Plan (formerly the Georgia Basin Ecosystem Initiative) .....	...	...	...	...
Habitat Stewardship Program .....	...	...	...	...
Integrated Pest Management .....	...	...	...	...
North American Waterfowl Management Plan .....	...	...	...	...
Northern Oil & Gas .....	...	...	...	...
NWT Protected Areas Strategy (PAS) - Species at Risk Act .....	...	...	...	...
Ottawa River Regulation .....	...	...	...	...
Protection and Clean-up of St-Lawrence River .....	...	...	...	...
Pulp and Paper .....	...	...	...	...
Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...
SARA-Species At Risk Act .....	...	...	...	...
Water Quantity Survey Agreement .....	608	47	173	419
	676	50	223	468
	<i>4,529</i>	252	<i>1,218</i>	<i>2,594</i>
Weather Radio Network .....	...	...	...	...
	<i>1,150</i>	21	<i>791</i>	<i>2,376</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	218	218	...	...	6	224
...	...	...	...	...	...	11	...	...	...	11
...	...	...	...	...	...	30	...	...	...	30
...	...	...	...	...	...	1,390	...	...	...	1,390
241	...	...	...	...	...	241	...	...	...	241
241	...	...	...	...	...	241	...	...	...	241
7,724	...	...	...	...	...	7,724	...	...	...	7,724
...	...	...	...	...	...	...	...	...	...	...
...	...	3	3	6	...	12	8	3	...	23
...	...	3	3	6	15	27	8	3	...	38
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	350	350	...	...	...	350
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	318	318	...	...	9	327
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5	5	...	...	...	5
...	382	2,196	357	...	2	2,937	...	...	...	2,937
...	313	431	727	484	3	1,958	...	...	...	1,958
...	1,568	7,522	9,268	7,345	37	25,740	...	...	...	25,740
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	25	...	25	...	...	...	25
...	...	...	...	25	5	30	...	...	...	30
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	29	...	...	29
17	81	...	...	...	...	98	...	...	...	98
4	91	...	...	...	...	95	...	...	...	95
(68)	598	...	...	...	...	530	...	...	...	530
...	...	...	...	...	...	...	...	...	...	...
405	...	...	...	...	...	405	...	...	...	405
29,661	...	...	...	...	...	29,661	...	...	...	29,661
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
2,850	...	...	...	...	273	3,123	...	...	...	3,123
115	...	...	...	...	...	115	...	...	...	115
111	...	...	...	...	...	111	...	...	...	111
1,002	...	...	...	...	...	1,002	...	...	...	1,002
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	35	...	...	35
654	...	...	...	...	502	1,156	35	...	...	1,191
781	...	1,611	1,188	2,497	3,019	10,343	...	...	...	10,343
630	3,637	1,707	1,919	1,879	...	11,189	...	...	...	11,189
22,596	36,011	9,434	8,930	18,588	3,019	107,171	...	...	...	107,171
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,338	...	...	...	4,338 (f)

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

		Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>Canadian Environmental Assessment Agency</b>					
James Bay and Northern Quebec Agreement .....		...	...	...	...
Total ministry .....		619	47	173	419
		706	50	223	468
		7,069	273	2,009	4,970
<b>FINANCE</b>					
<b>Department</b>					
Harbourfront Corporation .....		...	...	...	...
Toronto Waterfront Revitalization Corporation .....		...	...	...	...
Total ministry .....		...	...	...	...
<b>FISHERIES AND OCEANS</b>					
Asian Carp Binational Rapid Response Planning and Risk Assessment .....		...	...	...	...
Assessing potential impact of intertidal geoduck ( <i>Panopea abrupta</i> ) aquaculture on the benthic environment (MAFF) .....		...	...	...	...
Canada/Newfoundland and Labrador Fishing Industry Renewal Initiative .....		...	...	...	...
Cod Science and Fisheries Stewardship Project .....		133	...	...	...
		70	...	...	...
		218	...	...	...
		1,626	...	...	...
Commissionaires of British Columbia .....		...	...	...	...
Data Management FISS (Ministry of Environment) .....		...	...	...	...
Ecological detection of effects - Alberta Health .....		...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program .....		...	...	...	...
Fish passage enhancements at Blueberry, Pass, Snowball and Conkle Creeks .....		...	...	...	...
Fish passage enhancements in Cariboo Regional District .....		...	...	...	...
Fish passage enhancements in Goose Creek .....		...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
246	...	...	...	...	...	246	...	...	...	246
296	...	...	...	...	...	296	...	...	...	296
2,769	...	...	...	...	...	2,769	...	...	...	2,769
1,400	463	3,807	1,545	2,507	3,021	14,001	...	...	...	14,001
1,687	4,041	2,141	2,649	2,394	3	14,362	43	3	...	14,408
67,188	38,177	16,959	18,201	25,974	4,762	185,582	72	3	15	185,672
...	4,200	...	...	...	...	4,200	...	...	...	4,200
...	5,000	...	...	...	...	5,000	...	...	...	5,000
...	14,200	...	...	...	...	14,200	...	...	...	14,200
...	54,344	...	...	...	...	54,344	...	...	...	54,344
...	108,401	...	...	...	...	108,401	...	...	...	108,401
...	237,431	...	...	...	...	237,431	...	...	...	237,431
...	58,544	...	...	...	...	58,544	...	...	...	58,544
...	113,401	...	...	...	...	113,401	...	...	...	113,401
...	251,631	...	...	...	...	251,631	...	...	...	251,631
...	303	...	...	...	...	303	...	...	...	303
...	...	...	...	...	...	...	...	...	...	...
...	303	...	...	...	...	303	...	...	...	303
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	26	26	...	...	...	26(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	133	...	...	...	133(f)
...	...	...	...	...	...	70	...	...	...	70
...	...	...	...	...	...	218	...	...	...	218
...	...	...	...	...	...	1,626	...	...	...	1,626
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	46	46	...	...	...	46(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	280	280	...	...	...	280(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	18	...	18	...	...	...	18(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	413	413	...	...	...	413(a)
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	40	40	...	...	...	40(f)
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	40	40	...	...	...	40(f)
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	30	30	...	...	...	30(f)

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Freshwater Fish at risk evaluations .....	...	...	...	...
Groundfish Quota Management Project (Ministry of Environment) .....	...	...	...	...
Identify Fish Passage Characteristics at Various Ministry Stream Crossing Roadway Culverts in the Murray Creek Watershed .....	...	...	...	...
Improvements for Fish Passage, Bank Stabilization, and Habitat Enhancements at Upper Nicola River along Douglas Lake .....	...	...	...	...
Integrated Lobster Enforcement Team .....	...	...	...	...
Lake Ontario Mysid and Diporeia Assessment .....	...	...	270	...
Minister of Transportation - Contract for the installation of a bridge .....	...	...	...	...
Moonbeam Creek .....	...	...	...	...
Nunavut Wildlife Resource Centres Coalition .....	...	...	...	...
Population assessment of signal crayfish .....	...	...	...	...
Prince Edward Island Aquaculture Leasing Program .....	...	201	...	...
	...	143	...	...
Project Quinte .....	...	2,138	...	...
SARA Recovery (Ministry of Environment, Lands and Parks) .....	...	...	...	...
Skeena River Steelhead Stock Identification .....	...	...	...	...
Species at risk in Ontario .....	...	...	...	...
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005) .....	...	...	...	...
Storm surge forecast model (MWLAP) Thomson, Rick .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	15	15	...	...	...	15 (0)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	108	108	...	...	...	108 (0)
...	...	...	...	...	18	18	...	...	...	18
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	18	18	...	...	...	18
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	270	...	...	...	270
...	70	...	...	...	...	70	...	...	...	70
...	<b>105</b>	...	...	...	...	<b>105</b>	...	...	...	<b>105</b>
...	<b>417</b>	...	...	...	...	<b>417</b>	...	...	...	<b>417</b>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>51</b>	<b>51</b>	...	...	...	<b>51</b>
...	...	...	...	...	67	67	...	...	...	67 (0)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	86	86	...	...	...	86 (0)
...	...	...	...	...	...	...	...	3	...	3
...	...	...	...	...	...	...	...	2	...	2
...	...	...	...	...	...	...	...	60	...	60
...	...	...	...	...	7	7	...	...	...	7
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	7	7	...	...	...	7
...	...	...	...	...	...	201	...	...	...	201
...	...	...	...	...	...	<b>143</b>	...	...	...	<b>143 (a)</b>
...	...	...	...	...	...	2,138	...	...	...	2,138 (a)
...	365	...	...	...	...	365	...	...	...	365
...	<b>457</b>	...	...	...	...	<b>457</b>	...	...	...	<b>457</b>
...	<b>3,444</b>	...	...	...	...	<b>3,444</b>	...	...	...	<b>3,444</b>
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	9	9	...	...	...	9 (0)
...	...	...	...	...	8	8	...	...	...	8
...	...	...	...	...	<b>16</b>	<b>16</b>	...	...	...	<b>16</b>
...	...	...	...	...	43	43	...	...	...	43
...	108	...	...	...	...	108	...	...	...	108
...	<b>122</b>	...	...	...	...	<b>122</b>	...	...	...	<b>122</b>
...	<b>1,639</b>	...	...	...	...	<b>1,639</b>	...	...	...	<b>1,639</b>
54	...	...	...	...	...	54	...	...	...	54
55	...	...	...	...	...	<b>55</b>	...	...	...	<b>55</b>
646	...	...	...	...	...	646	...	...	...	646
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Survey of the Recreational Fishing in Canada .....	...	...	...	...
Voicey's Bay Environmental Management Board .....	17	—	—	—
	28	—	—	—
	380	—	—	—
Yukon Placer Implementation Secretariat .....	—	—	—	—
	—	—	—	—
Total ministry .....	87	201	—	—
	246	143	—	—
	2,139	2,138	270	—

## FOREIGN AFFAIRS AND INTERNATIONAL TRADE

## Department

XII Francophonie Summit .....	—	—	—	—
	—	—	—	—
Total ministry .....	—	—	—	—
	—	—	—	—

## HUMAN RESOURCES AND SKILLS DEVELOPMENT

## Department

Interprovincial Computerized Examination Management System (ICEMS) .....	71	71	71	71
	69	69	69	69
	1,035	1,035	1,035	1,035
Labour Market Agreements for Persons with Disabilities .....	4,578	1,376	8,290	5,951
	4,578	1,376	8,290	5,951
	32,049	9,630	58,032	41,656
Targeted Initiative for Older Workers .....	2,280	581	2,251	1,578
	2,702	486	1,310	1,191
	7,068	1,820	5,866	4,395
<b>Canada Mortgage and Housing Corporation</b>				
Cost-shared Housing Program .....	70,482	14,293	86,750	62,258
	70,414	14,300	89,689	63,882
	1,458,582	227,048	1,613,914	1,061,507
Total ministry .....	77,411	16,321	97,362	69,858
	77,763	16,231	99,358	71,093
	1,498,734	239,533	1,678,847	1,108,593

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

## Department

Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing .....	—	—	—	—
	—	—	—	—
Beverly and Kaminuriak Caribou Management Agreement .....	—	—	—	—
	—	—	—	—
Cree Trappers Association .....	—	—	—	—
	—	—	—	—
Emergency Management Assistance .....	—	—	—	—
	—	—	—	—
Flood Protection .....	—	—	—	—
	—	—	—	—

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	37	...	...	...	37
...	...	...	...	...	...	17	...	...	...	17
...	...	...	...	...	...	28	...	...	...	28
...	...	...	...	...	...	380	...	...	...	380
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	668
...	...	...	...	...	...	...	...	...	...	668
54	846	...	...	...	93	1,281	...	3	...	1,284
55	684	...	...	...	127	1,255	...	2	...	1,257
683	5,803	...	...	18	1,238	12,289	...	60	668	13,017
...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	3	...	...	...	3
13,640	...	...	...	...	...	13,640	...	...	...	13,640 (f)
...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	3	...	...	...	3
13,640	...	...	...	...	...	13,640	...	...	...	13,640
71	71	71	71	71	71	710	71	71	71	923
69	69	69	69	69	69	690	69	69	69	897
1,035	1,035	1,035	1,035	1,035	1,035	10,350	1,035	1,035	1,035	13,455
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
321,250	529,904	62,755	75,968	176,332	215,209	1,522,785	...	...	...	1,522,785 (a)
9,500	26,206	1,200	902	3	5,768	50,269	124	70	484	50,947
6,532	...	...	1,318	...	3,499	17,038	426	...	488	17,952
28,911	26,206	1,200	3,246	3	15,389	94,104	1,210	70	1,632	97,016
459,207	905,710	114,326	141,705	162,958	221,749	2,239,438	30,211	53,531	8,015	2,331,195
455,305	884,185	120,145	149,991	171,276	263,570	2,282,757	34,492	56,409	6,415	2,380,073
5,680,836	13,461,794	1,866,628	2,973,750	2,453,692	3,024,111	33,821,862	1,581,042	693,060	120,943	36,216,907
514,671	1,008,398	124,562	153,531	188,222	258,332	2,508,668	30,406	53,672	8,570	2,601,316
507,799	960,665	129,179	162,231	196,535	297,882	2,518,736	34,987	56,478	6,972	2,617,173
6,032,032	14,018,939	1,931,618	3,053,999	2,631,062	3,255,744	35,449,101	1,583,287	694,165	123,610	37,850,163

17,213	...	...	...	...	...	17,213	...	...	...	17,213
14,300	...	...	...	...	...	14,300	...	...	...	14,300
107,869	...	...	...	...	...	107,869	...	...	...	107,869
...	...	...	...	...	...	...	...	106	...	106
...	...	...	...	...	...	...	...	69	...	69 (a)
...	...	...	...	...	...	...	191	270	...	461 (a)
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
2,608	...	...	...	...	...	2,608	...	...	...	2,608
...	12	...	1,738	...	...	1,750	...	...	...	1,750
...	813	...	...	...	...	813	...	...	...	813
...	5,779	...	1,738	...	...	7,517	...	...	...	7,517
...	...	...	1,100	...	...	1,100	...	...	...	1,100
...	...	...	...	...	...	...	...	...	...	...
...	...	...	4,357	...	...	4,357	...	...	...	4,357

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>Forest Protection</b>	...	...	...	...
French Verification of the Memorandum of Agreement to Amend the Labrador Inuit Land Claims Agreement	...	...	...	...
Interim Resource Management Assistance Program	...	...	...	...
Mosakahiken School	...	...	...	...
Northern Flood Agreement	...	...	...	...
Province/Six Nations/Canada-Caledonia	...	...	...	...
Roads on Reserves	...	...	...	...
Social Program Management Infrastructure	...	...	...	...
Social Services	...	...	...	...
Third Party Audit of 1965 Agreement with the Ministry of Community of Social Services	...	...	...	...
Tripartite Treaty Negotiations	...	...	...	...
Wasagamack/St. Theresa Air Strip/Road	...	...	...	...
Waterhen Wastewater Treatment	...	...	...	...
<b>Canadian Northern Economic Development Agency</b>				
Municipal Infrastructure	...	...	...	...
Total ministry	...	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Canada/Ontario Infrastructure	...	...	...	...
Knowledge Infrastructure Program	9,141	3,938	21,280	18,393
	12,188	5,250	28,373	24,523
	21,328	9,188	49,653	42,916

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
247	1,741	4,490	1,362	...	...	7,840	...	...	...	7,840
256	1,643	4,981	1,731	...	...	8,611	...	...	...	8,611
2,911	31,886	35,419	24,937	...	...	95,153	...	...	...	95,153
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	1	...	1
...	...	...	...	...	...	...	...	7	...	7 (f)
...	...	...	...	...	...	...	1,652	...	...	1,652
...	...	...	...	...	...	...	1,655	...	...	1,655
...	...	...	...	...	...	...	20,687	...	...	20,687
...	1,594	...	...	...	...	1,594	...	...	...	1,594
...	14,477	...	...	...	...	14,477	...	...	...	14,477
...	21,077	...	...	...	...	21,077	...	...	...	21,077
...	329	...	...	...	...	329	...	...	...	329
...	749	...	...	...	...	749	...	...	...	749
...	122,586	...	...	...	...	122,586	...	...	...	122,586
...	...	...	...	...	...	...	...	...	...	...
...	350	...	...	...	...	350	...	...	...	350
...	2,321	...	...	...	...	2,321	...	...	...	2,321 (f)
...	5,267	...	...	...	...	5,267	...	...	...	5,267
...	4,169	...	...	...	...	4,169	...	...	...	4,169
...	75,797	...	...	...	...	75,797	...	...	...	75,797
...	...	...	...	...	...	...	...	...	...	...
...	95	...	...	...	...	95	...	...	...	95
...	152	...	...	...	...	152	...	...	...	152 (f)
...	206,310	...	...	...	...	206,310	...	...	...	206,310
...	212,249	...	...	...	...	212,249	...	...	...	212,249
...	3,305,035	...	...	...	...	3,305,035	...	...	...	3,305,035
...	...	...	...	...	...	...	...	...	...	...
...	124	...	...	...	...	124	...	...	...	124
...	124	...	...	...	...	124	...	...	...	124 (f)
...	...	...	...	...	6,311	6,311	...	...	...	6,311
...	...	...	...	...	6,209	6,209	...	...	...	6,209
...	...	...	...	...	91,373	91,373	...	...	...	91,373
...	...	...	...	...	...	...	...	...	...	...
...	10	...	...	...	...	10	...	...	...	10
...	1,649	...	...	...	...	1,649	...	...	...	1,649 (f)
...	...	...	...	...	...	...	...	...	...	...
...	293	...	...	...	...	293	...	...	...	293
...	1,293	...	...	...	...	1,293	...	...	...	1,293 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	32	...	...	32
...	...	...	...	...	...	...	32	...	...	32 (f)
17,542	208,063	11,680	4,200	...	6,311	247,796	1,652	106	...	249,554
14,638	215,274	24,679	1,731	...	6,209	262,531	1,687	70	...	264,288
113,388	3,345,297	257,821	31,032	...	91,373	3,838,911	20,910	277	...	3,860,098
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
172,153	292,500	26,669	21,484	73,260	87,876	726,694	818	825	750	729,087
229,200	390,000	35,558	28,645	97,680	116,574	967,991	1,091	1,100	1,000	971,182
401,353	682,500	62,227	50,129	170,940	204,450	1,694,684	1,909	1,925	1,750	1,700,268

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Recreational Infrastructure Canada	...	...	...	...
<b>Federal Economic Development Agency for Southern Ontario</b>				
Canada Ontario Infrastructure	...	...	...	...
Recreational Infrastructure Canada	...	...	...	...
Total ministry	9,141 <b>12,188</b> 21,328	3,938 <b>5,250</b> 9,188	21,280 <b>28,373</b> 49,653	18,393 <b>24,523</b> 42,916
<b>JUSTICE</b>				
<b>Department</b>				
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Court work and Public Legal Education and Information Services)	...	...	...	...
Contributions to the provinces and territories in support of the Youth Justice Services	5,119 <b>5,119</b> 122,126	2,021 <b>2,021</b> 48,168	6,170 <b>6,170</b> 146,408	4,822 <b>4,822</b> 114,915
Contributions to the provinces and territories in support of the Youth Justice Services - Intensive Rehabilitative Custody and Supervision Program	356 <b>444</b> 1,946	440 <b>465</b> 1,863	919 <b>1,018</b> 3,745	491 <b>608</b> 2,201
Contributions to the provinces to assist in the operation of Legal Aid Systems	2,046 <b>2,044</b> 49,471	445 <b>445</b> 8,604	3,612 <b>3,612</b> 90,850	2,453 <b>2,453</b> 49,286
Contributions to the provinces under the Aboriginal Court work Program	120 <b>121</b> 2,822	25 ...	151 <b>151</b> 1,632	...
Total ministry	7,641 <b>7,728</b> 176,365	2,931 <b>2,931</b> 58,712	10,852 <b>10,951</b> 242,635	7,766 <b>7,883</b> 166,402
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
New SAR Initiatives Fund (NSS)	178 <b>221</b> 2,575	151 ...	518 <b>373</b> 1,197	68 <b>373</b> 535
Total ministry	178 <b>221</b> 2,575	151 ...	518 <b>373</b> 1,197	68 <b>373</b> 535
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Canada-wide Differential GPS Service (CDGPS)	5 5 25	...	5 5 25	5 5 25
Canada/Newfoundland and Labrador Offshore Petroleum Board	6,307 <b>4,888</b> 60,736	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	... (a)
...	...	...	...	...	...	...	...	...	...	... (a)
...	5,465	...	...	...	...	5,465	...	...	...	5,465
...	<b>6,243</b>	...	...	...	...	<b>6,243</b>	...	...	...	<b>6,243</b>
...	<b>680,065</b>	...	...	...	...	<b>680,065</b>	...	...	...	<b>680,065</b>
...	121,669	...	...	...	...	121,669	...	...	...	121,669
...	<b>30,000</b>	...	...	...	...	<b>30,000</b>	...	...	...	<b>30,000</b>
...	<b>151,669</b>	...	...	...	...	<b>151,669</b>	...	...	...	<b>151,669</b>
172,153	292,500	26,669	21,484	73,260	87,876	726,694	818	825	750	729,087
<b>229,200</b>	<b>390,000</b>	<b>35,558</b>	<b>28,645</b>	<b>97,680</b>	<b>116,574</b>	<b>967,991</b>	<b>1,091</b>	<b>1,100</b>	<b>1,000</b>	<b>971,182</b>
<b>401,353</b>	<b>682,500</b>	<b>62,227</b>	<b>50,129</b>	<b>170,940</b>	<b>204,450</b>	<b>1,694,684</b>	<b>1,909</b>	<b>1,925</b>	<b>1,750</b>	<b>1,700,268</b>
...	...	...	...	...	...	...	1,972	1,792	1,092	4,856
...	...	...	...	...	...	...	<b>2,072</b>	<b>1,892</b>	<b>1,192</b>	<b>5,156</b>
...	...	...	...	...	...	...	<b>22,201</b>	<b>19,848</b>	<b>11,957</b>	<b>54,006</b>
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
<b>36,683</b>	<b>63,809</b>	<b>6,433</b>	<b>7,416</b>	<b>16,957</b>	<b>22,134</b>	<b>171,564</b>	<b>3,060</b>	<b>1,577</b>	<b>1,103</b>	<b>177,304</b>
<b>853,220</b>	<b>1,543,123</b>	<b>147,858</b>	<b>176,859</b>	<b>376,130</b>	<b>474,473</b>	<b>4,003,280</b>	<b>94,613</b>	<b>19,656</b>	<b>30,213</b>	<b>4,147,762</b>
454	1,466	1,063	1,569	1,699	1,631	10,088	361	230	252	10,931
348	<b>2,135</b>	<b>1,010</b>	<b>860</b>	<b>1,347</b>	<b>1,333</b>	<b>9,568</b>	<b>347</b>	<b>348</b>	<b>300</b>	<b>10,563</b>
1,723	9,484	3,781	3,965	5,811	5,746	40,265	1,950	1,832	1,762	45,809
27,236	53,111	4,846	4,203	11,047	15,573	124,572	...	...	...	124,572
<b>28,905</b>	<b>53,290</b>	<b>4,853</b>	<b>4,203</b>	<b>11,010</b>	<b>15,014</b>	<b>125,829</b>	...	...	...	<b>125,829</b>
<b>581,094</b>	<b>1,168,959</b>	<b>109,005</b>	<b>88,786</b>	<b>226,506</b>	<b>303,753</b>	<b>2,676,314</b>	<b>24,435</b>	...	<b>7,605</b>	<b>2,708,354</b>
570	1,072	473	660	1,058	1,134	5,263	70	...	19	5,352
570	<b>1,080</b>	<b>485</b>	<b>660</b>	<b>1,033</b>	<b>1,134</b>	<b>5,234</b>	<b>68</b>	<b>20</b>	<b>45</b>	<b>5,367</b>
<b>13,535</b>	<b>24,819</b>	<b>10,458</b>	<b>13,336</b>	<b>29,935</b>	<b>28,901</b>	<b>125,515</b>	<b>6,747</b>	<b>65</b>	<b>2,296</b>	<b>134,623</b>
64,943	119,458	12,815	13,848	30,761	40,472	311,487	5,463	3,599	2,466	323,015
<b>66,506</b>	<b>120,314</b>	<b>12,781</b>	<b>13,139</b>	<b>30,347</b>	<b>39,615</b>	<b>312,195</b>	<b>5,547</b>	<b>3,837</b>	<b>2,640</b>	<b>324,219</b>
<b>1,449,572</b>	<b>2,746,385</b>	<b>271,102</b>	<b>282,946</b>	<b>638,382</b>	<b>812,873</b>	<b>6,845,374</b>	<b>149,946</b>	<b>41,401</b>	<b>53,833</b>	<b>7,090,554</b>
126	...	146	...	...	125	1,312	...	...	...	1,312
147	...	73	231	...	<b>1,455</b>	<b>2,873</b>	<b>80</b>	...	...	<b>2,953 (a)</b>
463	4,885	902	664	1,197	6,915	19,484	1,401	418	19	21,322 (a)
126	127,134	146	...	...	125	128,446	...	...	...	128,446
147	<b>36,243</b>	73	231	...	<b>1,455</b>	<b>39,116</b>	<b>80</b>	...	...	<b>39,196</b>
463	836,619	902	664	1,197	6,915	851,218	1,401	418	19	853,056
...	26	...	13	26	26	106	2	...	...	108
...	<b>26</b>	...	<b>13</b>	<b>26</b>	<b>26</b>	<b>106</b>	<b>2</b>	...	...	<b>108</b>
...	124	...	62	124	124	509	8	...	...	<b>517 (f)</b>
...	...	...	...	...	...	6,307	...	...	...	6,307
...	...	...	...	...	...	<b>4,888</b>	...	...	...	<b>4,888</b>
...	...	...	...	...	...	60,736	...	...	...	60,736

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canada/Nova Scotia Offshore Petroleum Board . . . . .	... ... —	... ... —	2,151 2,179 28,857	—
Voisey's Bay Environmental Management Agreement . . . . .	4 8 108	... ... —	...	...
Total ministry . . . . .	6,316 <b>4,901</b> 60,869	... ... —	2,156 <b>2,184</b> 28,882	5 <b>5</b> 25

## PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

## Department

Disaster Financial Assistance Arrangement (DFAA) . . . . .	28,000 <b>7,524</b> <b>67,315</b>	... ... 7,349	4,000 <b>700</b> <b>35,270</b>	... ... <b>56,944</b>
First Nation Policing Program . . . . .	... ... 1,345	... 26 1,020	353 <b>466</b> <b>19,800</b>	686 <b>671</b> <b>6,344</b>
Grants to National Flagging System . . . . .	29 29 115	26 26 104	32 <b>32</b> <b>126</b>	30 <b>30</b> <b>121</b>
Joint Emergency Preparedness Program (JEPP) . . . . .	93 <b>90</b> 6,099	44 <b>55</b> 6,183	257 <b>436</b> <b>8,921</b>	147 <b>261</b> <b>9,136</b>
Royal Canadian Mounted Police				
Canadian Firearms Program . . . . .	... ... 2,255	225 220 3,256	1,009 <b>975</b> <b>14,011</b>	975 <b>975</b> <b>15,250</b>
Total ministry . . . . .	28,122 <b>7,643</b> 77,129	295 327 17,912	5,651 <b>2,609</b> <b>78,128</b>	1,838 <b>1,937</b> <b>87,795</b>

## PUBLIC WORKS AND GOVERNMENT SERVICES

Maintenance Costs of MacDonald Cartier Bridge . . . . .	... ... ...	... ... ...	... ... ...
Remediation of the Sydney Tar Ponds and Coke Oven Sites . . . . .	... ... ...	... ... ...	42,617 <b>39,364</b> <b>134,534</b>
Total ministry . . . . .	... ... ...	... ... ...	42,617 <b>39,364</b> <b>134,534</b>

## TRANSPORT

## Department

Marine Simulators Contribution program . . . . .	1,233 ... <b>1,233</b>	... ... ...	... <b>593</b> <b>593</b>
National Safety Code . . . . .	383 ... 2,853	322 ... 2,404	450 ... <b>4,626</b>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	2,151	...	...	...	2,151
...	...	...	...	...	...	2,179	...	...	...	2,179
...	...	...	...	...	...	28,857	...	...	...	28,857
...	...	...	...	...	...	4	...	...	...	4
...	...	...	...	...	...	8	...	...	...	8
...	...	...	...	...	...	108	...	...	...	108
...	26	...	13	26	26	8,568	2	...	...	8,570
...	26	...	13	26	26	7,181	2	...	...	7,183
...	124	...	62	124	124	90,210	8	...	...	90,218
14,169	...	35,000	...	...	4,400	85,569	700	...	2,500	88,769
5,000	...	7,000	...	76,700	3,000	99,924	...	...	...	99,924
979,614	142,196	359,497	13,648	241,887	247,033	2,150,753	2,390	...	5,665	2,158,808
24,525	39,021	4,495	1,676	4,618	2,088	77,462	...	...	...	77,462
25,403	47,192	4,339	1,811	4,718	1,318	85,944	...	...	...	85,944
295,741	471,351	78,611	79,295	92,430	67,385	1,113,322	6,910	3,784	16,774	1,140,790
79	112	33	32	48	54	475	9	9	9	502
79	112	33	32	48	54	475	9	9	9	502
315	447	133	128	193	217	1,899	26	52	26	2,003
...	1,774	967	1,181	1,112	1,877	7,452	215	156	145	7,968
722	2,519	930	263	1,271	1,060	7,607	1	149	125	7,882
27,866	57,068	14,165	8,309	17,766	18,080	173,593	4,561	1,527	4,108	183,789
5,871	6,150	...	...	...	...	14,230	...	...	...	14,230
5,700	5,850	...	...	...	...	13,720	...	...	...	13,720
111,835	90,308	2,464	2,190	4,587	27,893	274,049	1,137	...	1,297	276,483
44,644	47,057	40,495	2,889	5,778	8,419	185,188	924	165	2,654	188,931
36,904	55,673	12,302	2,106	82,737	5,432	207,670	10	158	134	207,972
1,415,371	761,370	454,870	103,570	356,863	360,608	3,713,616	15,024	5,363	27,870	3,761,873
125	125	...	...	...	...	250	...	...	...	250
254	254	...	...	...	...	508	...	...	...	508
3,501	8,639	...	...	...	...	12,140	...	...	...	12,140
...	...	...	...	...	...	42,617	...	...	...	42,617
...	...	...	...	...	...	39,364	...	...	...	39,364
...	...	...	...	...	...	134,534	...	...	...	134,534
125	125	...	...	...	...	42,867	...	...	...	42,867
254	254	...	...	...	...	39,872	...	...	...	39,872
3,501	8,639	...	...	...	...	146,674	...	...	...	146,674
...	...	...	...	...	2,302	3,535	...	...	...	3,535
...	...	...	...	...	...	593	...	...	...	593
...	1,435	...	...	...	2,302	5,563	...	...	...	5,563
1,539	2,297	489	459	840	975	8,174	307	...	305	8,786
...	...	...	...	...	...	...	...	...	...	...
11,345	17,229	4,202	4,357	7,628	6,148	64,220	1,910	278	2,114	68,522

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Outaouais Road Development .....	...	...	...	...
Security and Prosperity Partnership Program .....	...	...	...	71
	...	...	...	71
<b>Office of Infrastructure of Canada</b>				
BCF - Communities Component Top Up .....	2,807	2,031	10,185	7,008
<b>2,601</b>	<b>69</b>	<b>1,272</b>	<b>255</b>	
<b>5,408</b>	<b>2,100</b>	<b>11,457</b>	<b>7,263</b>	
Border Infrastructure Fund .....	...	...	...	10
	...	...	...	...
Building Canada Fund - Communities Component .....	15,650	7,495	11,750	8,466
<b>2,102</b>	<b>5,539</b>	<b>2,055</b>	<b>5,238</b>	
<b>17,752</b>	<b>13,842</b>	<b>13,805</b>	<b>13,704</b>	
Building Canada Fund - Major Infrastructure Component .....	8,176	89	18,642	177
	...	4,505	12,584	...
8,176	4,594	31,368	177	
Canada Strategic Infrastructure Fund .....	5,072	...	8,162	45,266
<b>4,018</b>	<b>1,270</b>	<b>12,879</b>	<b>35,206</b>	
<b>69,903</b>	<b>29,641</b>	<b>93,770</b>	<b>331,893</b>	
Green Infrastructure Fund .....	...	...	...	...
	...	...	...	...
Infrastructure Stimulus Fund .....	23,449	9,148	56,912	58,081
<b>12,532</b>	<b>7,026</b>	<b>30,459</b>	<b>27,465</b>	
<b>35,981</b>	<b>16,174</b>	<b>87,371</b>	<b>85,546</b>	
Municipal Road Infrastructure Fund .....	9,526	486	8,724	630
<b>5,635</b>	<b>5,042</b>	<b>12,401</b>	<b>3,505</b>	
<b>28,059</b>	<b>21,567</b>	<b>42,405</b>	<b>34,929</b>	
National Trails Coalition .....	...	...	<b>25,000</b>	...
	...	...	<b>25,000</b>	
Provincial-Territorial Infrastructure Base Funding Program .....	25,000	42,000	...	25,000
<b>50,000</b>	<b>67,000</b>	<b>42,300</b>	<b>25,000</b>	
<b>100,000</b>	<b>134,000</b>	<b>92,300</b>	<b>75,000</b>	
Total ministry .....	91,296	61,571	114,825	145,129
<b>76,888</b>	<b>90,451</b>	<b>139,543</b>	<b>96,669</b>	
<b>269,365</b>	<b>224,322</b>	<b>402,695</b>	<b>582,266</b>	

**WESTERN ECONOMIC DIVERSIFICATION**

Infrastructure Canada Program .....	...	...	...	...
	...	...	...	...
Province of Alberta Community Adjustment Fund Agreement .....	...	...	...	...
	...	...	...	...
Province of British Columbia Community Adjustment Fund Agreement .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
1,825	...	...	...	...	...	1,825	...	...	...	1,825
<b>3,253</b>	...	...	...	...	...	<b>3,253</b>	...	...	...	<b>3,253</b>
<b>93,044</b>	...	...	...	...	...	<b>93,044</b>	...	...	...	<b>93,044</b>
...	...	...	...	...	991	1,062	...	...	...	1,062
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	991	1,062	...	...	...	1,062
83,885	96,374	13,448	8,430	36,302	43,000	303,470	...	...	...	303,470
...	<b>18,402</b>	<b>1,980</b>	<b>1,505</b>	<b>3,467</b>	<b>493</b>	<b>30,044</b>	...	...	...	<b>30,044</b>
<b>83,885</b>	<b>114,776</b>	<b>15,428</b>	<b>9,935</b>	<b>39,768</b>	<b>43,493</b>	<b>333,513</b>	...	...	...	<b>333,513</b>
22,709	44,834	...	...	...	230	67,783	...	...	...	67,783
<b>5,412</b>	<b>75,165</b>	...	<b>10</b>	...	<b>176</b>	<b>80,763</b>	...	...	...	<b>80,763</b>
38,560	280,845	...	5,000	...	89,239	443,899	...	...	...	443,899
6,427	96,101	4,474	30,815	27,858	14,510	223,546	...	...	...	223,546
<b>1,660</b>	<b>56,918</b>	<b>2,941</b>	<b>14,192</b>	<b>7,509</b>	<b>1,610</b>	<b>99,764</b>	...	...	...	<b>99,764</b>
8,088	153,019	7,415	45,007	35,367	16,121	324,120	...	...	...	324,120
81,254	54,418	...	19,217	99,443	13,282	294,698	...	...	...	294,698
<b>14,039</b>	<b>94,617</b>	...	<b>13,032</b>	<b>52,799</b>	<b>3,199</b>	<b>194,775</b>	...	...	...	<b>194,775</b>
<b>101,219</b>	<b>166,343</b>	...	44,086	172,456	16,480	544,899	...	...	...	544,899
67,666	141,485	19,768	5,115	27,130	...	319,664	...	...	8,150	327,814
<b>166,744</b>	<b>114,673</b>	<b>38,213</b>	<b>3,585</b>	...	<b>21,887</b>	<b>398,475</b>	<b>11,143</b>	...	<b>5,940</b>	<b>415,558</b>
<b>563,010</b>	<b>784,322</b>	<b>316,388</b>	<b>104,096</b>	<b>177,130</b>	<b>729,384</b>	<b>3,199,537</b>	<b>70,325</b>	<b>33,972</b>	<b>29,650</b>	<b>3,333,484</b>
...	88	...	...	...	...	88	...	...	33,449	33,537
...	...	...	...	...	...	...	...	...	<b>5,160</b>	<b>5,160</b>
...	88	...	...	...	...	88	...	...	38,609	38,697
461,856	867,764	79,553	78,292	253,702	279,257	2,168,014	2,664	2,811	3,125	2,176,614
<b>14,479</b>	<b>128,211</b>	<b>41,972</b>	<b>27,703</b>	<b>43,316</b>	<b>31,206</b>	<b>364,369</b>	<b>514</b>	<b>332</b>	<b>377</b>	<b>365,592(a)</b>
476,335	995,975	121,525	105,995	297,018	310,463	2,532,383	3,178	<b>3,143</b>	<b>3,501</b>	2,542,203
28,302	40,675	5,549	1,667	20,577	20,088	136,224	3,495	...	6,367	146,086
<b>46,949</b>	<b>54,875</b>	<b>9,902</b>	<b>4,498</b>	<b>49,000</b>	<b>18,532</b>	<b>210,339</b>	<b>7,927</b>	...	<b>2,900</b>	<b>221,166</b>
120,404	304,419	38,651	42,765	98,105	50,503	781,807	18,636	7,014	16,490	823,947
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>25,000</b>	...	...	...	<b>25,000</b>
...	...	...	...	...	...	<b>25,000</b>	...	...	...	<b>25,000</b>
50,000	...	55,000	40,000	75,000	35,350	347,350	37,476	26,221	26,258	437,305
100,000	...	67,500	37,500	50,000	80,500	519,800	74,108	38,940	38,984	671,832
150,000	...	160,000	115,000	150,000	165,850	1,142,150	150,353	103,564	103,671	1,499,738
805,463	1,344,036	178,281	183,995	540,852	409,985	3,875,433	43,942	29,032	77,654	4,026,061
<b>352,536</b>	<b>542,861</b>	<b>162,508</b>	<b>102,025</b>	<b>206,091</b>	<b>157,603</b>	<b>1,927,175</b>	<b>93,692</b>	<b>39,272</b>	<b>53,361</b>	<b>2,113,500</b>
<b>1,645,890</b>	<b>2,818,451</b>	<b>663,609</b>	<b>476,241</b>	<b>977,472</b>	<b>1,430,974</b>	<b>9,491,285</b>	<b>244,402</b>	<b>147,971</b>	<b>194,035</b>	<b>10,077,693</b>

...	...	167	...	...	...	167	...	...	...	167
...	...	<b>525</b>	...	...	<b>3,200</b>	<b>3,725</b>	...	...	...	<b>3,725</b>
...	...	62,252	56,534	171,028	264,700	554,514	...	...	...	554,514(f)
...	...	...	...	714	...	714	...	...	...	714
...	...	...	...	4,169	...	<b>4,169</b>	...	...	...	<b>4,169</b>
...	...	...	...	4,883	...	4,883	...	...	...	4,883(f)
...	...	...	...	...	15,176	15,176	...	...	...	15,176
...	...	...	...	...	<b>14,655</b>	<b>14,655</b>	...	...	...	<b>14,655</b>
...	...	...	...	...	29,831	29,831	...	...	...	29,831(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Regina Urban Development Agreement .....	...	...	...	...
Saskatoon Urban Development Agreement .....	...	...	...	...
Vancouver Agreement .....	...	...	...	...
Western Economic Partnership Agreements .....	...	...	...	...
Winnipeg Urban Development Agreement .....	...	...	...	...
Total ministry .....	...	...	...	...
Grand total .....	229,727	112,584	315,533	282,209
	<b>197,412</b>	<b>126,797</b>	<b>350,865</b>	<b>237,303</b>
	<i>2,299,628</i>	<i>793,229</i>	<i>2,995,075</i>	<i>2,974,665</i>

Amounts in roman type are 2010-2011 expenditures.

Amounts in **bold face** type are 2009-2010 expenditures.

Amounts in italic type are expenditures from inception (including 2010-2011 expenditures).

(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

(l) Program transferred from the Department of Industry.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	1,332	...	...	1,332	...	...	...	1,332
...	...	...	<b>1,747</b>	...	...	<b>1,747</b>	...	...	...	<b>1,747</b>
...	...	...	<b>5,011</b>	...	...	<b>5,011</b>	...	...	...	<b>5,011 (f)</b>
...	...	...	252	...	...	252	...	...	...	252
...	...	...	<b>157</b>	...	...	<b>157</b>	...	...	...	<b>157</b>
...	...	...	<b>4,815</b>	...	...	<b>4,815</b>	...	...	...	<b>4,815 (f)</b>
...	...	...	...	...	54	54	...	...	...	54
...	...	...	...	...	<b>674</b>	<b>674</b>	...	...	...	<b>674</b>
...	...	...	...	...	9,756	9,756	...	...	...	9,756 (f)
...	...	10,911	3,651	8,410	4,549	27,521	...	...	...	27,521
...	...	<b>6,334</b>	<b>8,814</b>	<b>7,293</b>	<b>2,086</b>	<b>24,527</b>	...	...	...	<b>24,527</b>
...	...	39,292	34,760	41,805	31,877	147,734	...	...	...	147,734
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>2,723</b>	...	...	...	<b>2,723</b>	...	...	...	<b>2,723</b>
...	...	<b>18,390</b>	...	...	...	<b>18,390</b>	...	...	...	<b>18,390 (f)</b>
...	...	11,078	5,235	9,124	19,779	45,216	...	...	...	45,216
...	...	<b>9,582</b>	<b>10,718</b>	<b>11,462</b>	<b>20,615</b>	<b>52,377</b>	...	...	...	<b>52,377</b>
...	...	<b>119,934</b>	<b>101,120</b>	<b>217,716</b>	<b>336,164</b>	<b>774,934</b>	...	...	...	<b>774,934</b>
2,018,843	3,500,718	606,566	900,017	1,186,031	915,008	10,067,236	86,507	89,146	95,122	10,338,011
<b>1,471,411</b>	<b>2,758,733</b>	<b>599,120</b>	<b>630,641</b>	<b>956,421</b>	<b>709,233</b>	<b>8,037,936</b>	<b>140,386</b>	<b>102,822</b>	<b>67,067</b>	<b>8,348,211</b>
<b>16,214,574</b>	<b>30,502,341</b>	<b>6,135,716</b>	<b>9,102,145</b>	<b>9,291,771</b>	<b>7,428,787</b>	<b>87,737,931</b>	<b>2,062,427</b>	<b>913,486</b>	<b>437,503</b>	<b>91,151,347</b>



# SECTION 10

2010-2011

*PUBLIC ACCOUNTS OF CANADA*

## Other Government-Wide Information

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**Budgetary details by allotment**

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

**BUDGETARY DETAILS BY ALLOTMENT**

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Vote 1—Operating expenditures—					
Operating budget .....	785,391,886	738,952,366			
AgriStability devolution—					
Alternative delivery initiative .....	3,015,000	3,015,000			
Translation costs (Devinit case) .....	7,000				
Frozen .....	38,284,444				
Less: revenues netted against expenditures .....	47,900,000	29,489,092			
	778,798,330	712,478,274			
Vote 5—Capital expenditures—					
Capital .....	57,859,744	51,859,188			
Vote 10—Grants and contributions—					
Grants and contributions .....	516,152,625	411,653,229			
Frozen .....	61,623,352				
	577,775,977	411,653,229			
Vote 15—Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2003) National Biomass Ethanol Program .....	1				
Vote 20—Canadian Pari-Mutuel Agency—Program expenditures—					
Operating budget .....	345,000	178,458			
Statutory amounts .....	1,503,544,180	1,498,603,081			
<b>Total Department</b> .....	<b>2,918,323,232</b>	<b>2,674,772,230</b>			
<b>Canadian Dairy Commission</b>					
Vote 25—Program expenditures—					
Operating budget .....	4,147,084	4,147,084			
<b>Canadian Food Inspection Agency</b>					
Vote 30—Operating expenditures and contributions—					
Operating budget .....	667,367,017	645,275,256			
Grants and contributions .....	1,584,632	1,584,632			
<b>Total Ministry</b> .....	<b>500,392,286</b>	<b>491,528,957</b>			
<b>Canadian Grain Commission</b>					
Vote 40—Program expenditures—					
Operating budget .....	31,320,696	31,183,896			
Frozen .....	10,555				
	31,331,251	31,183,896			
Statutory amounts .....	40,748,481	2,141,739			
	72,079,732	33,325,635			
<b>Total Ministry</b> .....	<b>3,745,317,710</b>	<b>3,434,035,569</b>			
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>					
<b>Department</b>					
Vote 1—Operating expenditures—					
Operating budget .....	88,305,759	84,601,364			
Frozen .....	1,778,250				
	90,084,009	84,601,364			
Vote 5—Grants and contributions—					
Grants and contributions .....	308,765,690	308,763,060			
Frozen .....	3,375,715				
	312,141,405	308,763,060			
Statutory amounts .....	15,096,872	15,094,533			
<b>Total Department</b> .....	<b>417,322,286</b>	<b>408,458,957</b>			
<b>Enterprise Cape Breton Corporation</b>					
Vote 10—Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i> —					
Operating budget .....	11,414,000	11,414,000			
Environmental and Human Resources obligations .....	71,656,000	71,656,000			
	83,070,000	83,070,000			
<b>Total Ministry</b> .....	<b>500,392,286</b>	<b>491,528,957</b>			

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures	Allotments	Expenditures
	\$	\$	\$	\$
<b>CANADA REVENUE AGENCY</b>				
Vote 1—Operation expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —				
Operating budget .....	3,120,000,473	2,997,303,993		
Grants and contributions .....	3,127,482	2,956,831		
Advertising initiatives .....	8,934,465	8,794,694		
Real property accommodation and services .....	322,480,685	322,480,685		
Payments to Quebec for GST administration .....	145,571,664	142,178,951		
Provincial sales tax administration reform .....	3,900,097	3,900,097		
Less: revenues netted against expenditures .....	306,974,933	306,974,933		
	3,297,039,933	3,170,640,318		
Vote 5—Capital expenditures .....				
Capital .....	93,778,329	50,423,089		
Personnel .....	47,464,715	39,072,656		
	141,243,044	89,495,745		
Statutory amounts .....	1,158,429,941	1,158,429,941		
<b>Total Ministry.....</b>	<b>4,596,712,918</b>	<b>4,418,566,004</b>		
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Vote 1—Operating expenditures—				
Operating budget .....	239,744,505	224,960,311		
Advertising initiatives .....	250,000	5,667		
Frozen .....	1,226,543			
Less: revenues netted against expenditures .....	4,700,000	3,970,552		
	236,521,048	220,995,426		
Vote 5—Grants and contributions—				
Grants and contributions .....	1,065,550,696	1,062,798,460		
Frozen .....	6,400,000			
	1,071,950,696	1,062,798,460		
Statutory amounts .....	32,302,402	29,837,967		
<b>Total Department.....</b>	<b>1,340,774,146</b>	<b>1,313,631,853</b>		
<b>Canada Council for the Arts</b>				
Vote 10—Payments to the Canada Council for the Arts—				
Operating budget .....	181,637,817	181,637,816		
Frozen .....	185,968			
	181,823,785	181,637,816		
<b>Canadian Broadcasting Corporation</b>				
Vote 15—Payments to the Canadian Broadcasting Corporation for operating expenditures .....	1,031,581,060	1,031,581,060		
Vote 20—Payments to the Canadian Broadcasting Corporation for working capital.....	4,000,000	4,000,000		
Vote 25—Payments to the Canadian Broadcasting Corporation for capital expenditures .....	101,564,000	101,564,000		

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Arts Centre Corporation</b>					
Vote 65—Payments to the National Arts Centre Corporation for operating expenditures—			Vote 100—Grants and contributions—		
Operating budget .....	29,131,176	29,131,175	Grants and contributions .....	19,950,000	19,545,445
Capital repairs and payments to the City of Ottawa .....	7,000,000	7,000,000	Statutory amounts .....	1,278,899	1,278,681
Frozen .....	3,805				
	36,134,981	36,131,175		31,676,310	30,241,746
<b>National Battlefields Commission</b>			<b>Public Service Commission</b>		
Vote 70—Program expenditures—			Vote 105—Program expenditures—		
Operating budget .....	7,839,167	7,139,887	Operating budget .....	105,054,780	98,449,547
Frozen .....	14,104		Frozen .....	573,887	
	7,853,271	7,139,887	Less: revenues netted against expenditures .....	14,000,000	10,867,661
Statutory amounts .....	2,748,755	2,748,753		91,628,667	87,581,886
	10,602,026	9,888,640	Statutory amounts .....	13,393,213	13,393,213
<b>National Film Board</b>				105,021,880	100,975,099
Vote 75—Program expenditures—			<b>Public Service Labour Relations Board</b>		
Operating budget .....	76,686,613	72,337,816	Vote 110—Program expenditures—		
Grants and contributions .....	251,800	251,800	Operating budget .....	12,831,132	10,667,623
Less: revenues netted against expenditures .....	8,452,446	4,706,569	Frozen .....	61,815	
	68,485,967	67,883,047	Statutory amounts .....	12,892,947	10,667,623
Statutory amounts .....	5,827,859	(475,902)		1,221,153	1,221,153
	74,313,826	67,407,145			
				14,114,100	11,888,776
<b>National Gallery of Canada</b>			<b>Public Service Staffing Tribunal</b>		
Vote 80—Payments to the National Gallery of Canada for operating and capital expenditures—			Vote 115—Program expenditures—		
Operating budget .....	43,102,120	43,102,120	Operating budget .....	4,683,792	4,102,328
Vote 85—Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity .....			Translation costs (Devnat case) .....	245,950	89,788
	8,000,000	8,000,000	Frozen .....	113,297	
	51,102,120	51,102,120	Statutory amounts .....	5,043,039	4,192,116
				554,721	554,721
	5,597,760	4,746,837	<b>Registry of the Public Servants Disclosure Protection Tribunal</b>		
<b>National Museum of Science and Technology</b>			Vote 120—Program expenditures—		
Vote 90—Payments to the National Museum of Science and Technology for operating and capital expenditures .....			Operating budget .....	1,726,200	848,136
	35,371,192	35,371,192	Statutory amounts .....	92,172	92,172
				1,818,372	940,308
<b>Office of the Co-ordinator, Status of Women</b>			<b>Telefilm Canada</b>		
Vote 95—Operating expenditures—			Vote 125—Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —		
Operating budget .....	9,863,589	9,417,620	Operating budget .....	105,667,144	105,667,144
Frozen .....	583,822		Frozen .....	3,528	
	10,447,411	9,417,620		105,670,672	105,667,144
			<b>Total Ministry</b> .....	3,439,080,175	3,375,310,869

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Vote 1—Operating expenditures—			Vote 5—Capital expenditures—		
Operating budget .....	492,932,570	478,970,158	Capital .....	55,745,851	47,460,313
Interim federal health program .....	88,935,402	84,585,588	Frozen .....	1,429,889	57,175,740
IRPA Division 9 Program expenditures .....	3,156,010	2,814,342			47,460,313
Advertising initiatives .....	6,000,000	4,919,245	Vote 10—Grants and contributions—		
Frozen .....	11,329,380		Grants and contributions .....	117,455,046	115,473,872
	602,353,362	571,289,333	Frozen .....	44,794,661	162,249,707
Vote 5—Grants and contributions—			Statutory amounts .....	120,292,217	115,473,872
Grants and contributions .....	976,695,895	953,050,395			118,790,560
Frozen .....	41,000		<b>Total Department</b> .....	<b>1,171,687,317</b>	<b>1,088,891,415</b>
	976,736,895	953,050,395			
Statutory amounts .....	65,739,555	65,728,514			
<b>Total Department</b> .....	<b>1,644,829,812</b>	<b>1,590,068,242</b>			
<b>Immigration and Refugee Board of Canada</b>					
Vote 10—Program expenditures—			<b>Canadian Environmental Assessment Agency</b>		
Operating budget .....	106,945,743	104,324,360	Vote 15—Program expenditures—		
Translation costs (Devnat case) .....	8,690,078	6,352,818	Operating budget .....	32,836,606	27,199,584
IRPA Division 9 Program expenditures .....	1,363,970	1,240,786	Grants and contributions .....	4,080,825	1,934,294
Frozen .....	208,922		Frozen .....	649,829	
	117,208,713	111,917,964	Less: revenues netted against expenditures .....	8,001,000	2,993,267
Statutory amounts .....	13,640,619	13,640,619		29,566,260	26,140,611
	130,849,332	125,558,583	Statutory amounts .....	2,895,255	2,893,518
<b>Total Ministry</b> .....	<b>1,775,679,144</b>	<b>1,715,626,825</b>			
<b>Total, Department</b> .....	<b>1,644,829,812</b>	<b>1,590,068,242</b>			
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>					
Vote 1—Operating expenditures—			<b>National Round Table on the Environment and the Economy</b>		
Operating budget .....	51,928,215	49,840,987	Vote 20—Program expenditures—		
Frozen .....	668,197		Operating budget .....	4,968,423	4,726,136
	52,596,412	49,840,987	Frozen .....	97,388	
				5,065,811	4,726,136
Vote 5—Grants and contributions—			Statutory amounts .....	426,005	426,005
Grants and contributions .....	438,609,185	418,066,046			
Frozen .....	33,993,000				
	472,602,185	418,066,046			
Statutory amounts .....	12,130,659	12,099,026	<b>Parks Canada Agency</b>		
<b>Total Ministry</b> .....	<b>537,329,256</b>	<b>480,006,059</b>	Vote 25—Program expenditures—		
			Operating budget .....	660,813,237	624,016,743
			Grants and contributions .....	11,581,953	11,581,953
			Improvements and upgrades to National Historic Sites and Parks Canada's visitor facilities .....	79,951,768	79,951,768
			Frozen .....	15,057,779	
				767,404,737	715,550,464
			Vote 30—Payments to the New Parks and Historic Sites Account—		
			Operating budget .....	500,000	500,000
			Statutory amounts .....	169,665,186	169,665,186
				937,569,923	885,715,650
			<b>Total Ministry</b> .....	<b>2,147,210,571</b>	<b>2,008,793,335</b>
<b>ENVIRONMENT</b>					
<b>Department</b>					
Vote 1—Operating expenditures—			<b>FINANCE</b>		
Operating budget .....	900,210,169	869,399,066	<b>Department</b>		
Frozen .....	1,880,694		Vote 1—Operating expenditures—		
Less: revenues netted against expenditures .....	70,121,210	62,232,396	Operating budget .....	105,801,501	101,209,203
	831,969,653	807,166,670	Advertising initiatives .....	10,000,000	4,754,148
			Hosting of the 2010 G8 and G20 Summits in Canada .....	4,184,200	1,994,842

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures	Allotments	Expenditures
	\$	\$	\$	\$
Provincial sales tax administration reform .....	2,603,529	2,289,969		
Implementation of measures of Budget 2009 .....	2,599,317	2,174,022		
Frozen .....	3,812,845			
Less: revenues netted against expenditures .....	400,000			
	128,601,392	112,422,184		
Vote 5—Grants and contributions— Grants and contributions .....	155,260,055	92,860,903		
Frozen .....	163,935,000			
	319,195,055	92,860,903		
Vote 7b—Authority to make payments from April 1, 2010 to March 31, 2011, under the <i>Bretton Woods and Related Agreements Act</i> to: the International Finance Corporation for SME Finance Challenge Initiatives an amount not to exceed \$20,000,000; the International Finance Corporation for the Fast Start Climate Change Initiative an amount not to exceed \$5,830,000; and the International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment an amount not to exceed \$1,000,000.....	1			
Statutory amounts .....	83,625,258,860	83,556,685,986		
<b>Total Department.....</b>	<b>84,073,055,308</b>	<b>83,761,969,073</b>		
<b>Auditor General</b>				
Vote 15—Program expenditures— Operating budget .....	78,173,927	76,681,549		
Frozen .....	1,266,877			
Less: revenues netted against expenditures .....	660,000	92,642		
	78,780,804	76,588,907		
Statutory amounts .....	10,077,766	10,077,766		
	88,858,570	86,666,673		
<b>Canadian International Trade Tribunal</b>				
Vote 20—Program expenditures— Operating budget .....	10,823,577	9,611,620		
Frozen .....	76,190			
	10,899,767	9,611,620		
Statutory amounts .....	1,311,354	1,310,606		
	12,211,121	10,922,226		
<b>Financial Consumer Agency of Canada</b>				
Statutory amounts .....	11,629,300	11,629,300		
<b>Financial Transactions and Reports Analysis Centre of Canada</b>				
Vote 25—Program expenditures— Operating budget .....	50,713,659	45,505,004		
Grants and contributions .....	800,000	800,000		
Frozen .....	98,873			
	51,612,532	46,305,004		
Statutory amounts .....	4,622,943	4,622,943		
	56,235,475	50,927,947		
<b>Office of the Superintendent of Financial Institutions</b>				
Vote 30—Program expenditures— Operating budget .....	923,806	923,806		
Frozen .....	22,995			
	946,801	923,806		
Statutory amounts .....	81,939,716	14,823,796		
	82,886,517	15,747,602		
<b>PPP Canada Inc.</b>				
Vote 35—Payments to PPP Canada Inc. for operations and program delivery— Operating budget .....	12,700,000	11,000,000		
<b>Vote 40—Payments to PPP Canada Inc. for P3 fund investments—</b>				
Operating budget .....	242,500,000	242,500,000		
	255,200,000	253,500,000		
<b>Total Ministry.....</b>	<b>84,580,076,291</b>	<b>84,191,362,821</b>		
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Vote 1—Operating expenditures— Operating budget .....	1,377,716,204	1,346,889,571		
Frozen .....	15,982,369			
Less: revenues netted against expenditures .....	49,114,600	38,376,863		
	1,344,583,973	1,308,512,708		
Vote 5—Capital expenditures— Capital .....	417,621,395	397,388,678		
Personnel .....	22,962,873	22,962,873		
CCG Replacement air cushion vehicle for Sea Island Base in BC .....	2,082,800	91,376		
Frozen .....	11,019,278			
	453,686,346	420,442,927		
Vote 10—Grants and contributions— Grants and contributions .....	129,341,068	127,009,109		
Frozen .....	4,075,284			
	133,416,352	127,009,109		
Statutory amounts .....	141,366,804	136,934,736		
<b>Total Ministry.....</b>	<b>2,073,053,475</b>	<b>1,992,899,480</b>		

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department<sup>(1)</sup></b>					
Vote 1—Operating expenditures—			<b>Canadian Commercial Corporation</b>		
Operating budget .....	1,404,493,008	1,347,312,764	Vote 15—Payments to the Canadian Commercial Corporation—		
Mission security .....	10,993,872	10,989,687	Operating budget .....	15,481,541	15,481,541
Audit and evaluation activities supporting the global partnership program .....	1,296,597	241,849	Frozen .....	68,421	
IRPA Division 9 Program expenditures .....	281,954	122,415		15,549,962	15,481,541
Hosting of the 2010 G8 and G20 Summits in Canada .....	134,308,806	83,671,199	<b>Canadian International Development Agency</b>		
Softwood lumber litigation costs .....	20,127,000	5,329,672	Vote 20—Operating expenditures—		
Dispute Resolution Panelists .....	619,618	17,806	Operating budget .....	221,225,768	217,227,267
Settlement Agreement with AbitibiBowater Inc .....	130,000,000	130,000,000	Frozen .....	948,167	
Strengthening security at missions abroad .....	7,189,506	4,654,952		222,173,935	217,227,267
Frozen .....	29,428,170		Vote 25—Grants and contributions—		
Less: revenues netted against expenditures .....	45,990,000	39,044,066	Grants and contributions .....	3,045,536,719	3,043,827,527
Vote 45—NAFTA Secretariat (Canadian Section)—			Statutory amounts .....	762,255,710	377,661,200
Operating budget .....	374,438	334,760			
Dispute resolution panelists .....	382			4,029,966,364 <sup>(2)</sup>	3,638,715,994
	374,820	334,760	<b>International Development Research Centre</b>		
	1,693,123,351	1,543,631,038	Vote 35—Payments to the International Development Research Centre—		
Vote 5—Capital expenditures—			Operating budget .....	195,917,432	195,917,432
Strengthening security at missions abroad .....	6,827,500	6,827,500	<b>International Joint Commission (Canadian Section)</b>		
Capital .....	223,523,421	181,138,452	Vote 40—Program expenditures—		
Mission security .....	2,700,000	2,676,464	Operating budget .....	8,472,000	8,148,135
Frozen .....	1,295,560		Statutory amounts .....	454,935	454,935
	234,346,481	190,642,416			
Vote 10—Grants and contributions—				8,926,935	8,603,070
Grants and contributions .....	962,606,705	856,926,083			
Frozen .....	1,279,587			7,509,445,838	6,700,505,500
Vote 12b—Passport Canada— In accordance with subsection 4(3) of the <i>Revolving Funds Act</i> (R.S., 1985, c. R-8), to increase from \$4,000,000 to \$89,000,000, for the period commencing April 1, 2010 and ending March 31, 2011, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues for Passport Canada .....	1		<b>GOVERNOR GENERAL</b>		
Statutory amounts .....	367,729,020	250,587,926	Vote 1—Program expenditures—		
Total Department.....	3,259,085,145	2,841,787,463	Operating budget .....	17,933,831	17,446,351
			Grants and contributions .....	11,000	
			Frozen .....	180,964	
				18,125,795	17,446,351
			Statutory amounts .....	2,777,479	2,777,444
			Total Ministry.....	20,903,274	20,223,795
<b>HEALTH</b>					
<b>Department</b>					
Vote 1—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget .....			Operating budget .....	1,381,370,346	1,308,571,108
First Nations and Inuit health—			Non-insured health benefits .....	542,306,000	542,306,000
Operating budget .....			Indian Residential Schools Resolution Health Support .....	17,808,933	17,808,933
			Hosting of the 2010 G8 and G20 Summits in Canada .....	3,351,587	3,351,587

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures	Allotments	Expenditures	
	\$	\$	\$	\$	
G8/G20 Security expenditures .....	1,612,257	1,178,846	Statutory amounts .....	625,542	625,542
Advertising initiatives.....	8,223,365	8,223,365		5,972,849	6,066,369
Frozen .....	2,376,996				
Less: revenues netted against expenditures .....	77,518,312	76,337,911			
	2,050,283,756	1,971,107,143			
<b>Vote 5—Capital expenditures—</b>					
Capital .....	36,530,772	33,907,266			
Personnel .....	200,000	200,000			
First Nations and Inuit health .....	3,000,000	3,000,000			
G8/G20 Security expenditures .....	350,000	181,527			
	40,080,772	37,288,793			
<b>Vote 10—Grants and contributions—</b>					
Grants and contributions .....	729,951,253	717,370,734			
First Nations and Inuit health .....	706,000,811	706,000,811			
Health Council of Canada .....	10,000,000	6,447,000			
Canadian Strategy for Cancer Control .....	55,000,000	55,000,000			
Indian Residential Schools Resolution Health Support .....	33,442,462	33,442,462			
Frozen .....	8,345,806				
	1,542,740,332	1,518,261,007			
Statutory amounts .....	226,529,187	225,917,909			
<b>Total Department.....</b>	<b>3,859,634,047</b>	<b>3,752,574,852</b>			
<b>Assisted Human Reproduction Agency of Canada</b>					
<b>Vote 15—Program expenditures—</b>					
Operating budget .....	10,435,664	4,764,036			
Frozen .....	3,174				
	10,438,838	4,764,036			
Statutory amounts .....	411,751	411,751			
	10,850,589	5,175,787			
<b>Canadian Institutes of Health Research</b>					
<b>Vote 20—Operating expenditures—</b>					
Operating budget .....	52,909,078	53,589,168			
Frozen .....	1,346,201				
	54,255,279	53,589,168			
<b>Vote 25—Grants—</b>					
Grants .....	968,814,918	966,828,661			
Frozen .....	400,000				
	969,214,918	966,828,661			
Statutory amounts .....	6,464,139	6,453,447			
	1,029,934,336	1,026,871,276			
<b>Hazardous Materials Information Review Commission</b>					
<b>Vote 30—Program expenditures—</b>					
Operating budget .....	5,321,428	5,440,827			
Frozen .....	25,879				
	5,347,307	5,440,827			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures	
	\$	\$		\$	\$	
<b>Canadian Centre for Occupational Health and Safety</b>						
Vote 5—Grants and contributions—			Vote 25—Program expenditures—			
Grants and contributions.....	2,145,987,353	2,049,620,935	Operating budget .....	8,765,590	8,074,099	
Opportunities Fund for Persons with Disabilities .....	23,751,000	23,751,000	Frozen .....	35,621		
Frozen .....	118,014,672		Less: revenues netted against expenditures .....	4,300,000	3,751,090	
	2,287,753,025	2,073,371,935		4,501,211	4,323,009	
Statutory amounts .....	43,489,771,615	43,489,600,326	Statutory amounts .....	1,114,798	1,114,798	
<b>Total Department.....</b>	<b>46,541,388,126</b>	<b>46,306,191,582</b>			5,616,009	5,437,807
<b>Canada Industrial Relations Board</b>						
Vote 10—Program expenditures—			<b>Total Ministry.....</b>	<b>49,695,037,905</b>	<b>49,289,552,899</b>	
Operating budget .....	11,830,332	11,557,580	<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Translation costs (Devnat case).....	154,000	154,000	<b>Department</b>			
Frozen .....	126,645		Vote 1—Operating expenditures—			
	12,110,977	11,711,580	Operating budget .....	935,459,211	930,895,471	
Statutory amounts .....	1,576,710	1,575,819	Special education program .....	2,495,240	2,380,502	
	13,687,687	13,287,399	Settlement allotment .....	455,149,828	411,753,057	
<b>Canada Mortgage and Housing Corporation</b>			McIvor Registration .....	6,178,391	5,998,879	
Vote 15—To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the corporation pursuant to the authority of any act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i> —			Frozen .....	4,643,518		
Operating budget .....	2,896,821,000	2,825,040,810		1,403,926,188	1,351,027,909	
Frozen .....	97,020,000		Vote 5—Capital expenditures—			
	2,993,841,000	2,825,040,810	Capital .....	4,777,322	23,000	
Statutory amounts .....	138,395,174	138,395,174	Frozen .....	5,888,678		
	3,132,236,174	2,963,435,984		10,666,000	23,000	
<b>Canadian Artists and Producers Professional Relations Tribunal</b>						
Vote 20—Program expenditures—			Vote 10—Grants and contributions—			
Operating budget .....	1,970,677	1,078,919	Grants and contributions.....	6,140,291,659	6,109,007,023	
Frozen .....	18,024		Special education program .....	129,559,000	129,559,000	
	1,988,701	1,078,919	Infrastructure—School construction and Water and wastewater projects .....	210,571,191	210,571,191	
Statutory amounts .....	121,208	121,208	Funding for emergency measures in First Nations communities .....	28,019,264	24,305,523	
	2,109,909	1,200,127	First Nations Housing .....	79,090,670	79,032,552	
<b>Total Department.....</b>	<b>8,319,265,145</b>	<b>8,177,006,632</b>	Grant to support Nunavut Sivuniksavut .....	2,500,000	2,500,000	
			Frozen .....	10,219,573		
				6,600,251,357	6,554,975,289	
<b>Other Government-wide Information 10 . 9</b>						

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Northern Economic Development Agency</b>			<b>Vote 5—Capital expenditures—</b>		
Vote 40—Operating expenditures—			Capital .....	14,550,244	13,949,345
Operating budget .....	17,694,696	16,973,449	Personnel .....	885,839	885,839
Frozen .....	450,807		Frozen .....	79,968	
	18,145,503	16,973,449		15,516,051	14,835,184
<b>Vote 45—Contributions—</b>			<b>Vote 10—Grants and contributions—</b>		
Contributions .....	48,010,151	44,217,850	Grants and contributions .....	1,260,249,991	1,127,975,396
Frozen .....	21,800		Frozen .....	159,553,841	
	48,031,951	44,217,850		1,419,803,832	1,127,975,396
Statutory amounts .....	3,069,254	3,069,254	<b>Statutory amounts .....</b>	653,750,439	495,323,560
	69,246,708	64,260,553	<b>Total Department .....</b>	2,531,559,418	2,054,997,595
<b>Canadian Polar Commission</b>			<b>Canadian Space Agency</b>		
Vote 50 Program expenditures —			<b>Vote 25—Operating expenditures—</b>		
Operating budget .....	969,697	936,503	Operating budget .....	250,469,266	243,787,613
Grants and contributions .....	10,000	10,000	Frozen .....	12,898,460	
Frozen .....	4,597			263,367,726	243,787,613
	984,294	946,503	<b>Vote 30—Capital expenditures—</b>		
Statutory amounts .....	70,143	70,143	Capital .....	83,894,001	76,708,260
	1,054,437	1,016,646	<b>Vote 35—Grants and contributions—</b>		
<b>First Nations Statistical Institute</b>			Grants and contributions .....	41,409,045	41,405,845
Vote 55—Payments to the First Nations Statistical Institute for operating expenditures—			Frozen .....	6,225,062	
Operating budget .....	5,000,000	2,615,000		47,634,107	41,405,845
<b>Indian Residential Schools Truth and Reconciliation Commission</b>			<b>Statutory amounts .....</b>	10,943,063	10,934,091
Vote 60—Program expenditures—				405,838,897	372,835,809
Operating budget .....	31,758,318	10,176,036	<b>Canadian Tourism Commission</b>		
Statutory amounts .....	457,461	457,461	<b>Vote 40—Payments to the Canadian Tourism Commission—</b>		
	32,215,779	10,633,497	Operating budget .....	108,564,688	108,564,688
<b>Registry of the Specific Claims Tribunal</b>			Frozen .....	900,065	
Vote 65—Program expenditures—				109,464,753	108,564,688
Operating budget .....	2,763,472	2,058,036	<b>Copyright Board</b>		
Statutory amounts .....	107,692	107,236	<b>Vote 45—Program expenditures—</b>		
	2,871,164	2,165,272	Operating budget .....	2,962,579	2,306,856
<b>Total Ministry .....</b>	<b>8,429,653,233</b>	<b>8,257,697,600</b>	Frozen .....	14,022	
<b>INDUSTRY Department</b>				2,976,601	2,306,856
Vote 1—Operating expenditures—			<b>Statutory amounts .....</b>	259,500	259,086
Operating budget .....	496,811,106	483,095,651		3,236,101	2,565,942
G8/G20 Security expenditures .....	136,000	136,000	<b>Federal Economic Development Agency for Southern Ontario</b>		
Frozen .....	12,499,793		<b>Vote 50—Operating expenditures—</b>		
Less: revenues netted against expenditures .....	66,957,803	66,368,196	Operating budget .....	35,982,417	29,588,996
	442,489,096	416,863,455	Frozen .....	1,683,507	
				37,665,924	29,588,996
<b>Vote 55—Grants and contributions—</b>			<b>Vote 55—Grants and contributions—</b>		
Grants and contributions .....	456,714,797	331,144,815	Grants and contributions .....	53,896,000	
Frozen .....	510,610,797			510,610,797	331,144,815
Statutory amounts .....	44,869,104		<b>Statutory amounts .....</b>	44,869,104	
				593,145,825	405,602,915

BUDGETARY DETAILS BY ALLOTMENT—*Continued*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Research Council of Canada</b>					
Vote 60—Operating expenditures—					
Operating budget .....	423,620,758	423,496,228			
Frozen .....	4,326,766				
	427,947,524	423,496,228			
Vote 65—Capital expenditures—					
Capital .....	53,192,000	49,665,778			
Vote 70—Grants and contributions—					
Grants and contributions .....	294,477,800	290,897,153			
Frozen .....	410,000				
	294,887,800	290,897,153			
Statutory amounts .....	187,554,939	139,239,234			
	963,582,263	903,298,393			
<b>Natural Sciences and Engineering Research Council</b>					
Vote 75—Operating expenditures—					
Operating budget .....	46,637,068	43,899,255			
Frozen .....	315,014				
	46,952,082	43,899,255			
Vote 80—Grants—					
Grants .....	1,027,656,286	1,027,176,657			
Frozen .....	328,500				
	1,027,984,786	1,027,176,657			
Statutory amounts .....	4,868,618	4,868,002			
	1,079,805,486	1,075,943,914			
<b>Registry of the Competition Tribunal</b>					
Vote 85—Program expenditures—					
Operating budget .....	2,020,328	1,393,219			
Frozen .....	10,279				
	2,030,607	1,393,219			
Statutory amounts .....	133,194	132,701			
	2,163,801	1,525,920			
<b>Social Sciences and Humanities Research Council</b>					
Vote 90—Operating expenditures—					
Operating budget .....	25,292,176	24,530,985			
Frozen .....	277,659				
	25,569,835	24,530,985			
Vote 95—Grants—					
Grants .....	663,022,047	661,708,989			
Frozen .....	600,000				
	663,622,047	661,708,989			
Statutory amounts .....	2,855,974	2,855,952			
	692,047,856	689,095,926			
<b>Standards Council of Canada</b>					
Vote 100—Payments to the Standards Council of Canada—					
Operating budget .....			8,346,841	7,788,900	
<b>Statistics Canada</b>					
Vote 105—Program expenditures—					
Operating budget .....			639,459,266	593,570,913	
Grants and contributions .....			560,800	560,800	
Frozen .....			3,412,682		
Less: revenues netted against expenditures .....			120,000,000	95,324,271	
			523,432,748	498,807,442	
Statutory amounts .....			76,401,215	76,401,215	
			599,833,963	575,208,657	
<b>Total Ministry</b> .....			<b>6,989,025,204</b>	<b>6,197,428,659</b>	
<b>JUSTICE</b>					
<b>Department</b>					
Vote 1—Operating expenditures—					
Operating budget .....			596,430,479	571,108,638	
IRPA Division 9 Program expenditures .....			4,902,231	4,279,825	
Youth justice renewal initiative .....			5,030,520	3,229,783	
Lawful access departmental legal services units .....			604,000	520,121	
Advertising initiatives .....			6,000,000	5,327,090	
Frozen .....			68,615		
Less: revenues netted against expenditures .....			290,000,000	288,159,772	
			323,035,845	296,305,685	
Vote 5—Grants and contributions—					
Grants and contributions .....			172,348,493	160,305,212	
Youth Justice Renewal Fund .....			1,030,000	881,525	
Legal Aid Services .....			79,827,507	79,827,507	
Youth justice cost-sharing agreements .....			144,750,000	144,750,000	
			397,956,000	385,764,244	
Statutory amounts .....			79,429,547	79,413,200	
<b>Total Department</b> .....			<b>800,421,392</b>	<b>761,483,129</b>	
<b>Canadian Human Rights Commission</b>					
Vote 10—Program expenditures—					
Operating budget .....			21,007,813	20,339,731	
Frozen .....			488,664		
			21,496,477	20,339,731	
Statutory amounts .....			2,727,699	2,727,699	
			24,224,176	23,067,430	

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures	Allotments	Expenditures
	\$	\$	\$	\$
<b>Canadian Human Rights Tribunal</b>			<b>Offices of the Information and Privacy Commissioners of Canada</b>	
Vote 15—Program expenditures—			Vote 40—Office of the Information Commissioner of Canada—	
Operating budget .....	4,308,496	4,005,953	Program expenditures—	
Translation costs (Devinit case) .....	122,130	106,016	Operating budget .....	10,555,163
Frozen .....	21,989		Litigation and Special cases .....	813,269
	4,452,615	4,111,969	Frozen .....	38,954
Statutory amounts .....	324,558	324,558		11,407,386
	324,558	324,558		11,259,378
	4,777,173	4,436,527		
<b>Commissioner for Federal Judicial Affairs</b>			<b>Vote 45—Office of the Privacy Commissioner of Canada—</b>	
Vote 20—Operating expenditures—			Program expenditures—	
Operating budget .....	8,694,413	8,086,465	Operating budget .....	21,714,697
Operation of the Judicial Compensation and Benefits Commission .....	100,000	25,639	Grants and contributions .....	500,000
Frozen .....	80,346			446,385
Less: revenues netted against expenditures .....	275,000	206,396	Statutory amounts .....	22,214,697
	8,599,759	7,905,708		3,352,728
	8,599,759	7,905,708		3,352,235
	36,974,811	35,437,739		
Vote 25—Canadian Judicial Council—Operating expenditures—			<b>Supreme Court of Canada</b>	
Operating budget .....	1,598,786	1,584,244	Vote 50—Program expenditures—	
Frozen .....	104,380		Operating budget .....	23,408,581
	1,703,166	1,584,244	Frozen .....	407,028
Statutory amounts .....	444,096,879	444,096,427		23,815,609
	444,096,879	444,096,427	Statutory amounts .....	22,523,077
	454,399,804	453,586,379		7,779,705
	454,399,804	453,586,379		7,772,614
	31,595,314	30,295,691		
<b>Courts Administration Service</b>			<b>Total Ministry</b> .....	<b>1,590,188,277</b>
Vote 30—Program expenditures—				<b>1,518,286,334</b>
Operating budget .....	54,138,198	53,592,502		
Translation costs (Devinit case) .....	350,019	350,019	<b>NATIONAL DEFENCE</b>	
IRPA Division 9 Program expenditures .....	2,836,535	2,836,534	<b>Department</b>	
Frozen .....	708,783		Vote 1—Operating expenditures—	
	58,033,535	56,779,055	Operating budget .....	16,069,105,136
Statutory amounts .....	6,868,651	6,864,577	Olympic security expenditures .....	13,927,336
	6,868,651	6,864,577	G8/G20 Security expenditures .....	48,282,333
	64,902,186	63,643,632	Advertising initiatives .....	6,500,000
	64,902,186	63,643,632	Frozen .....	13,783,804
			Less: revenues netted against expenditures .....	462,137,708
<b>Office of the Director of Public Prosecutions</b>				414,967,953
Vote 35—Program expenditures—				15,689,460,901
Operating budget .....	116,628,374	103,175,346		14,759,621,065
Drug Prosecution Fund .....	42,585,805	42,585,805	<b>Vote 5—Capital expenditures—</b>	
Frozen .....	13,104,586		Capital .....	4,236,954,301
Less: revenues netted against expenditures .....	13,571,603	13,571,603	Personnel .....	118,835,703
	158,747,162	132,189,548	G8/G20 Security expenditures .....	700,000
Statutory amounts .....	14,146,259	14,146,259	Establishment Canada long-term accommodation project .....	14,950,257
	14,146,259	14,146,259	Frozen .....	939,834,346
	172,893,421	146,335,807		5,311,274,607
	172,893,421	146,335,807	<b>Vote 10—Grants and contributions—</b>	
			Grants and contributions .....	272,490,669
			Statutory amounts .....	1,481,392,266
			<b>Total Department</b> .....	<b>22,754,618,443</b>
				<b>20,298,256,784</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Forces Grievance Board</b>					
Vote 15—Program expenditures—					
Operating budget .....	6,450,551	4,954,831			
Frozen .....	31,711				
	6,482,262	4,954,831			
Statutory amounts .....	571,570	571,570			
	7,053,832	5,526,401			
<b>Military Police Complaints Commission</b>					
Vote 20—Program expenditures—					
Operating budget .....	3,477,753	3,198,993			
Public interest hearing .....	3,283,368	983,565			
	6,761,121	4,182,558			
Statutory amounts .....	240,599	240,533			
	7,001,720	4,423,091			
<b>Office of the Communications Security Establishment Commissioner</b>					
Vote 25—Program expenditures—					
Operating budget .....	2,121,689	1,473,478			
Statutory amounts .....	132,482	132,482			
	2,254,171	1,605,960			
<b>Total Ministry</b> .....	<b>22,770,928,166</b>	<b>20,309,812,236</b>			
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Vote 1—Operating expenditures—					
Operating budget .....	747,784,305	712,919,197			
AECL program implementation expenditures under the Nuclear Legacy Liabilities Program .....					
International Boundary Commission .....	128,300,000	128,300,000			
Restructuring of Atomic Energy of Canada Ltd (AECL) .....	4,878,750	4,028,932			
Frozen .....	9,772,431				
Less: revenues netted against expenditures .....	32,414,000	27,452,390			
	860,176,242	819,599,924			
Vote 5—Capital expenditures—					
Capital .....	26,299,699	21,072,719			
Personnel .....	147,338	147,338			
Frozen .....	29,468				
	26,476,505	21,220,057			
Vote 10—Grants and contributions—					
Grants and contributions .....	1,493,018,745	1,346,549,666			
Frozen .....	405,709,000				
	1,898,727,745	1,346,549,666			
Statutory amounts .....	2,177,541,068	2,169,659,321			
<b>Total Department</b> .....	<b>4,962,921,560</b>	<b>4,357,028,968</b>			
<b>Atomic Energy of Canada Limited</b>					
Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures—					
Operating budget .....					
	771,452,000	771,452,000			
<b>Canadian Nuclear Safety Commission</b>					
Vote 20—Program expenditures—					
Operating budget .....					
	43,495,466	42,775,421			
Grants and contributions .....					
	1,245,000	694,752			
Translation costs (Devinit case) .....					
	15,000	15,000			
	44,755,466	43,485,173			
Statutory amounts .....					
	94,882,311	92,753,417			
	139,637,777	136,238,590			
<b>National Energy Board</b>					
Vote 25—Program expenditures—					
Operating budget .....					
	55,038,138	51,720,410			
Grants and contributions .....					
	1,343,290				
Translation costs (Devinit case) .....					
	343,455	313,785			
Frozen .....					
	65,971				
	56,790,854	52,034,195			
Statutory amounts .....					
	6,818,042	6,817,822			
	63,608,896	58,852,017			
<b>Northern Pipeline Agency</b>					
Vote 30—Program expenditures—					
Operating budget .....					
	1,215,200	1,043,034			
Statutory amounts .....					
	81,522	81,522			
	1,296,722	1,124,556			
<b>Total Ministry</b> .....	<b>5,938,916,955</b>	<b>5,324,696,131</b>			
<b>PARLIAMENT</b>					
<b>The Senate</b>					
Vote 1—Program expenditures—					
Operating budget .....					
	59,110,350	53,091,118			
Grants and contributions .....					
	380,000	373,411			
	59,490,350	53,464,529			
Statutory amounts .....					
	34,912,111	34,912,111			
	94,402,461	88,376,640			
<b>House of Commons</b>					
Vote 5—Program expenditures—					
Operating budget .....					
	291,181,545	274,722,785			
Grants and contributions .....					
	940,055	884,634			
Less: revenues netted against expenditures .....					
	1,129,282	1,129,282			
	290,992,318	274,478,137			
Statutory amounts .....					
	149,785,814	149,785,814			
	440,778,132	424,263,951			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures	Allotments	Expenditures
	\$	\$	\$	\$
<b>Library of Parliament</b>			<b>Canadian Intergovernmental Conference Secretariat</b>	
Vote 10—Program expenditures—			Vote 5—Program expenditures—	
Operating budget .....	39,096,000	37,793,511	Operating budget .....	6,499,026
Less: revenues netted against expenditures .....	1,000,000	820,917	Frozen .....	12,837
	38,096,000	36,972,594		6,511,863
Statutory amounts .....	4,948,977	4,948,977	Statutory amounts .....	419,804
	43,044,977	41,921,571		6,931,667
				5,263,309
<b>Office of the Conflict of Interest and Ethics Commissioner</b>			<b>Canadian Transportation Accident Investigation and Safety Board</b>	
Vote 15—Program expenditures—			Vote 10—Program expenditures—	
Operating budget .....	6,338,000	5,312,166	Operating budget .....	28,347,996
Statutory amounts .....	703,760	703,760	Frozen .....	82,366
	7,041,760	6,015,926		28,430,362
			Statutory amounts .....	3,586,804
				3,550,025
				32,017,166
				30,697,573
<b>Senate Ethics Officer</b>			<b>Chief Electoral Officer</b>	
Vote 20—Program expenditures—			Vote 15—Program expenditures—	
Operating budget .....	719,500	678,941	Operating budget .....	31,180,718
Statutory amounts .....	96,965	96,965	Frozen .....	237,880
	816,465	775,906		31,418,598
			Statutory amounts .....	116,793,023
				116,793,022
<b>Total Ministry.....</b>	<b>586,083,795</b>	<b>561,353,994</b>		
				148,211,621
				147,017,637
<b>PRIVY COUNCIL</b>			<b>Office of the Commissioner of Official Languages</b>	
<b>Department</b>			Vote 20—Program expenditures—	
Vote 1—Program expenditures—			Operating budget .....	19,673,627
Operating budget .....	129,856,331	127,061,195	Frozen .....	148,297
Commission of inquiry into the investigation of the bombing of Air India Flight 182 .....	772,350	772,350		19,821,924
Commission of inquiry into certain allegations respecting business and financial dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney .....	1,218,892	1,218,892	Statutory amounts .....	2,225,202
Economic Action Plan communication Strategy .....	2,263,823	1,956,601		2,225,010
Commission of inquiry into the Decline of Sockeye Salmon in the Fraser River .....	12,822,991	10,924,171		22,047,126
Panel of Arbiters .....	1,436,485	1,436,485		21,477,733
Frozen .....	3,230,894			
	151,601,766	143,369,694		
Statutory amounts .....	16,624,285	16,560,982		
<b>Total Department.....</b>	<b>168,226,051</b>	<b>159,930,676</b>	<b>Old Port of Montreal Corporation Inc.</b> <sup>(3)</sup>	
			Vote 23b—Payments to the Old Port of Montreal Corporation Inc for operating and capital expenditures—	
			Operating budget .....	7,932,045
				7,932,045
			Vote 65—Payments to the Old Port of Montreal Corporation Inc—	
			Operating budget .....	21,054,750
				21,054,750
				28,986,795
				28,986,795
<b>Public Appointments Commission Secretariat</b>			<b>Other Government-Wide Information</b>	
Vote 25—Program expenditures—			Vote 10—Program expenditures—	
Operating budget .....	992,250		Operating budget .....	268,373
Statutory amounts .....	25,761			25,761
				1,018,011
				294,134

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Security Intelligence Review Committee</b>			<b>Canadian Security Intelligence Service</b>		
Vote 30—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget .....	2,827,641	2,400,019	Operating budget .....	449,192,937	434,649,331
Frozen .....	28,427		IRPA Division 9 Program expenditures .....	5,042,890	5,042,890
	2,856,068	2,400,019	Olympic security expenditures .....	87,300	20,857
Statutory amounts .....	283,304	283,304	G8/G20 Security expenditures .....	2,162,296	1,843,349
	3,139,372	2,683,323	Frozen .....	68,832	
<b>Total Ministry</b> .....	<b>410,577,809</b>	<b>396,351,180</b>		<b>456,554,255</b>	<b>441,556,427</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS Department</b>			Vote 25—Capital expenditures—		
Vote 1—Operating expenditures—			Capital .....	31,610,000	29,902,873
Operating budget .....	144,665,481	138,763,493	Statutory amounts .....	43,977,621	43,763,996
IRPA Division 9 Program expenditures .....	584,126	579,266		532,141,876	515,223,296
Olympic security expenditures .....	176,637	176,637	<b>Correctional Service of Canada</b>		
G8/G20 Security expenditures .....	1,130,100	1,044,652	Vote 30—Operating expenditures—		
Frozen .....	3,694,381		Operating budget .....	1,962,788,388	1,930,296,233
	150,250,725	140,564,048	Grants and contributions .....	1,573,000	1,478,355
Vote 5—Grants and contributions—			Frozen .....	21,530,565	
Grants and contributions .....	257,725,350	231,784,473		1,985,891,953	1,931,774,588
G8/G20 Security expenditures .....	259,802,500	144,982,320	Vote 35—Capital expenditures—		
Frozen .....	2,500,000		Capital .....	277,310,720	222,848,605
	520,027,850	376,766,793	Frozen .....	60,000,000	
Statutory amounts .....	15,266,314	15,266,314		337,310,720	222,848,605
<b>Total Department</b> .....	<b>685,544,889</b>	<b>532,597,155</b>	Statutory amounts .....	236,487,149	220,386,015
				2,559,689,822	2,375,009,208
<b>Canada Border Services Agency</b>			<b>National Parole Board</b>		
Vote 10—Operating expenditures—			Vote 40—Program expenditures—		
Operating budget .....	1,497,396,284	1,458,119,816	Operating budget .....	42,979,218	40,888,159
Canada Post Corporation handling fee .....	17,486,000	5,098,106	Translation costs (Devnat case) .....	156,701	156,701
G8/G20 Security expenditures .....	996,974	996,974	Frozen .....	1,705,774	
IRPA Division 9 Program expenditures .....	5,336,478	1,919,617	Less: revenues netted against expenditures .....	980,000	837,621
Olympic security expenditures .....	281,972			43,861,693	40,207,239
Frozen .....	11,775,827		Statutory amounts .....	5,803,289	5,787,608
Less: revenues netted against expenditures .....	17,710,000	12,639,418		49,664,982	45,994,847
	1,515,563,535	1,453,495,095			
Vote 15—Capital expenditures—			<b>Office of the Correctional Investigator</b>		
Capital .....	174,272,987	57,476,271	Vote 45—Program expenditures—		
Personnel .....	6,930,999	2,296,184	Operating budget .....	3,696,426	3,612,869
IRPA Division 9 Program expenditures .....	34,533		Statutory amounts .....	465,710	465,710
	181,238,519	59,772,455		4,162,136	4,078,579
Statutory amounts .....	182,425,978	182,284,569			
	1,879,228,032	1,695,552,119	<b>Royal Canadian Mounted Police</b>		
			Vote 50—Operating expenditures—		
			Operating budget .....	1,596,142,974	1,550,655,142
			Contract policing services .....	1,976,822,175	1,952,963,977
			RCMP Training academy .....	5,240,000	5,240,000
			Olympic security expenditures .....	14,279,396	14,279,396

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures	Allotments	Expenditures	
	\$	\$	\$	\$	
G8/G20 Security expenditures . . . . .	262,952,500	222,249,412	Sydney Tar Ponds projects . . . . .	42,639,106	42,617,114
Restoring the Effectiveness of Federal Policing . . . . .	168,972,000	152,219,865	Linguistic services . . . . .	35,531,461	35,517,528
Advertising initiatives . . . . .	2,000,000	2,000,000	Hosting the 2010 G8 and G20 Summits . . . . .	39,700,158	16,667,691
Frozen . . . . .	72,810,945		Grants and contributions . . . . .	4,900,000	4,214,111
Less: revenues netted against expenditures . . . . .	1,640,245,144	1,590,836,183	Frozen . . . . .	56,751,828	
	2,458,974,846	2,308,771,609	Less: revenues netted against expenditures . . . . .	1,549,345,705	1,549,345,705
Vote 55—Capital expenditures—				2,506,884,908	2,292,411,148
Capital . . . . .	135,456,143	103,182,720	Vote 5—Capital expenditures—		
Personnel . . . . .	36,100	36,100	Capital . . . . .	687,608,519	687,498,386
Contract policing services . . . . .	99,044,851	81,881,234	Personnel . . . . .	1,821,575	1,033,451
RCMP Training academy . . . . .	41,500,000	29,536,297		689,430,094	688,531,837
Restoring the Effectiveness of Federal Policing . . . . .	18,566,000	15,657,970	Vote 7—Government		
G8/G20 Security expenditures . . . . .	21,875,000	6,894,109	Telecommunications and Informatics		
	316,478,094	237,188,430	Common Services Revolving fund—		
Vote 60—Grants and contributions—			Operating budget . . . . .	/	
Grants and contributions . . . . .	116,064,573	110,595,599	Statutory amounts . . . . .	687,461,362	99,623,836
Statutory amounts . . . . .	456,640,134	450,855,004	Total Ministry . . . . .	3,883,776,365	3,080,566,821
	3,348,157,647	3,107,410,642			
Royal Canadian Mounted Police External Review Committee					
Vote 65—Program expenditures—					
Operating budget . . . . .	2,125,046	1,543,980			
Frozen . . . . .	5,240				
	2,130,286	1,543,980			
Less: revenues netted against expenditures . . . . .	1,742,450				
Statutory amounts . . . . .	240,387	240,387			
	2,370,673	1,784,367			
Royal Canadian Mounted Police Public Complaints Commission					
Vote 70—Program expenditures—					
Operating budget . . . . .	7,751,179	6,845,824			
Frozen . . . . .	24,349				
	7,775,528	6,845,824			
Less: revenues netted against expenditures . . . . .	850,176,749				
Statutory amounts . . . . .	618,179	618,179			
	8,393,707	7,464,003			
Total Ministry . . . . .	9,069,353,764	8,285,114,216			
PUBLIC WORKS AND GOVERNMENT SERVICES					
Vote 1—Operating expenditures and contributions—					
Operating budget . . . . .	1,158,233,101	1,127,703,605			
Real property services . . . . .	2,611,355,157	2,511,575,602			
Receiver General and Central Compensation Administration function . . . . .	107,119,802	103,461,202			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Vote 20—In accordance with section 28 of the <i>Canada Post Corporation Act</i> and section 101 and subsection 127(3) of the <i>Financial Administration Act</i>, to authorize the Canada Post Corporation to borrow otherwise than from the Crown not exceeding from time to time an aggregate outstanding amount of \$2,500,000,000 in accordance with the terms and conditions approved by the Minister of Finance—</b>			<b>Vote 50—Payments to the National Capital Commission for capital expenditures—</b>		
Operating budget .....	1		Operating budget .....	74,848,001	74,848,001
			Frozen .....	4,990,000	
				79,838,001	74,848,001
				163,781,116	158,315,314
<b>Canadian Air Transport Security Authority</b>			<b>Office of Infrastructure of Canada</b>		
<b>Vote 25—Payments to the Canadian Air Transport Security Authority for operating and capital expenditures—</b>			<b>Vote 55—Operating expenditures—</b>		
Operating budget .....	577,247,000	573,128,759	Operating budget .....	64,892,044	63,435,552
G8/G20 Security expenditures .....	399,399	17,241			
Frozen .....	17,409,000				
	595,055,399	573,146,000	<b>Vote 60—Contributions—</b>		
			Contributions .....	6,434,051,259	4,310,126,278
			Frozen .....	846,012,287	
				7,280,063,546	4,310,126,278
			Statutory amounts .....	1,878,229,029	1,878,228,904
				9,223,184,619	6,251,790,734
<b>Canadian Transportation Agency</b>			<b>The Jacques Cartier and Champlain Bridges Incorporated</b>		
<b>Vote 30—Program expenditures</b>			<b>Vote 70—Payments to the Jacques Cartier and Champlain Bridges Inc</b>		
Operating budget .....	25,670,520	25,300,749	Operating budget .....	106,336,001	89,999,001
Frozen .....	192,693		Frozen .....	15,203,000	
	25,863,213	25,300,749		121,539,001	89,999,001
Statutory amounts .....	3,489,641	3,488,873			
	29,352,854	28,789,622			
<b>Federal Bridge Corporation Limited</b>			<b>Transportation Appeal Tribunal of Canada</b>		
<b>Vote 35—Payments to the Federal Bridge Corporation Limited</b>			<b>Vote 75—Program expenditures—</b>		
Operating budget .....	639,000	417,103	Operating budget .....	1,656,558	1,611,161
Frozen .....	55,000,000		Frozen .....	7,804	
				1,664,362	1,611,161
	55,639,000	417,103			
			Statutory amounts .....	120,843	120,843
				1,785,205	1,732,004
<b>Marine Atlantic Inc</b>			<b>VIA Rail Canada Inc</b>		
<b>Vote 40—Payments to Marine Atlantic Inc—</b>			<b>Vote 80—Payments to VIA Rail Canada Inc—</b>		
Operating budget .....	218,147,001	210,927,022	Operating budget .....	644,521,000	527,200,000
Frozen .....	1,500,000				
	219,647,001	210,927,022	<b>Total Ministry.....</b>	13,034,611,208	9,152,524,403
<b>National Capital Commission</b>			<b>TREASURY BOARD</b>		
<b>Vote 45—Payments to the National Capital Commission for operating expenditures—</b>			<b>Secretariat</b>		
Operating budget .....	83,467,313	83,467,313	<b>Vote 1 Program expenditures—</b>		
Frozen .....	475,802		Operating budget .....	268,662,793	259,194,026
			Grants and contributions .....	328,443	328,443
	83,943,115	83,467,313	Less: revenues netted against expenditures .....	6,335,410	4,563,967
				262,655,826	254,958,502
			<b>Vote 5—Government contingencies—</b>		
			Frozen .....	230,667,641	
			<b>Vote 10 Government-wide initiatives—</b>		
			Operating budget .....	6,562,893	

## BUDGETARY DETAILS BY ALLOTMENT—Concluded

	Allotments	Expenditures	Allotments	Expenditures
	\$	\$	\$	\$
<b>Vote 20—Public service insurance—</b>				
Operating budget .....	2,595,279,601	2,334,367,764		
Grants and contributions.....	500,000	364,382		
Less: revenues netted against expenditures .....	371,986,090	371,986,090		
	2,223,793,511	1,962,746,056		
<b>Vote 25—Operating budget carry forward—</b>				
Operating budget .....	128,041,265			
<b>Vote 30—Paylist requirements—</b>				
Operating budget .....	175,324,277			
<b>Statutory amounts .....</b>	<b>36,276,450</b>	<b>36,275,477</b>		
<b>Total Secretariat.....</b>	<b>3,063,321,863</b>	<b>2,253,980,035</b>		
<b>Canada School of Public Service</b>				
<b>Vote 35—Program expenditures—</b>				
Operating budget .....	51,327,093	51,327,094		
Grants and contributions.....	275,000	254,131		
Frozen .....	6,806,320			
	58,408,413	51,581,225		
<b>Statutory amounts .....</b>	<b>94,948,364</b>	<b>77,053,036</b>		
	153,356,777	128,634,261		
<b>Office of the Commissioner of Lobbying</b>				
<b>Vote 40—Program expenditures—</b>				
Operating budget .....	4,413,942	4,295,842		
Frozen .....	11,354			
	4,425,296	4,295,842		
<b>Statutory amounts .....</b>	<b>390,093</b>	<b>390,093</b>		
	4,815,389	4,685,935		
<b>Office of the Public Sector Integrity Commissioner</b>				
<b>Vote 45—Program expenditures—</b>				
Operating budget .....	6,347,959	4,816,143		
<b>Statutory amounts .....</b>	<b>507,555</b>	<b>507,555</b>		
	6,855,514	5,323,698		
<b>Total Ministry.....</b>	<b>3,228,349,543</b>	<b>2,392,623,929</b>		
<sup>(1)</sup> Effective August 27, 2010, NAFTA Secretariat, Canadian Section was transferred to the Department of Foreign Affairs and International Trade as per Order in Council PC 2010-1083.				
<sup>(2)</sup> Vote 32c under the Canadian International Development Agency was approved by Parliament in <i>Appropriation Act No. 5, 2009-2010</i> . This vote provided legislative authority, pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 in subsequent years.				
<sup>(3)</sup> Order in Council PC 2010-1068 designated the Leader of the Government in the House of Commons, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the Canada Lands Company Limited, including its subsidiary the Old Port of Montreal Corporation Inc, effective August 6, 2010. Prior to the transfer, expenditures of \$21,054,750 were approved by the Minister of Transport.				
			<b>GRAND TOTAL.....</b>	<b>246,229,416,795</b>
				<b>232,995,033,137</b>

## Commissions

### General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

### GENERAL INFORMATION BY COMMISSION

	Members					\$
	Salaries	Travel and living costs*	Other salaries	Other expenditures		
	\$	\$	\$	\$		

#### FISHERIES AND OCEANS

##### Department

Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River..... 566,900 4,346,023 4,912,923

The Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.<sup>(1)</sup>

#### PRIVY COUNCIL

##### Department

Commission of Inquiry into the Investigation of the Bombing of Air India Flight 182 ..... 59,446 5,214 323,142 440,789 828,591

This Commission was established by Order in Council (PC 2006-293 dated May 1, 2006) pursuant to Part I of the *Inquiries Act*. The Commission is investigating and reporting on the aspects of the 1985 Air India Bombing, including key questions raised in Bob Rae's November 2005 report.

Commission of Inquiry into Certain Allegations Respecting Business and Financial Dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney..... 44,029 325,472 896,504 1,266,005

The Commission was established by Order in Council (PC 2008-1092 dated June 12, 2008) pursuant to Part I of the *Inquiries Act*. The Commission is investigating and reporting on the questions relating to the business and financial dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney, P.C.

## GENERAL INFORMATION BY COMMISSION—Concluded

	Members				Total
	Salaries	Travel and living costs*	Other salaries	Other expenditures	
	\$	\$	\$	\$	\$
Commission of Inquiry into the Actions of Canadian Officials in Relation to Abdullah Almalki, Ahmad Abou-Elmaati and Muayyed Nureddin.....	1,407		26,018	20,647	48,072

This Commission was established by Order in Council (PC 2006-1526 dated December 11, 2006) pursuant to Part I of the *Inquiries Act* on the recommendation of the Minister of Public Safety and Emergency Preparedness. The Commission is investigating and reporting on the actions of Canadian officials in relation to Abdullah Almalki, Ahmad Abou-Elmaati and Muayyed Nureddin.

Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River .....	1,619	1,210,801	9,886,959	11,099,379
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This Commission was established by Order in Council (PC 2009-1861) pursuant to Part I of the *Inquiries Act*. The mandate of the Commission is to identify the reasons for the decline and long term prospects for Fraser River sockeye salmon stocks and determine whether changes need to be made to fisheries management policies, practices and procedures.

## PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

Royal Canadian Mounted Police Public Complaints Commission Commission for Public Complaints against the RCMP .....	109,335	38,873	148,208
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The Commission for Public Complaints against the RCMP is an independent agency of the federal government established in 1986 by amendments to the *Royal Canadian Mounted Police Act*. Part VI of the *RCMP Act* sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the public concerning the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII gives the Chairman the power to investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so. Order in Council (PC 1986-2904) designates the Commission as a department for the purposes of the *Financial Administration Act* and the *Public Service Employment Act*.

\* For details related to current year expenditures, see following statement called—"Travel and living costs by commission".

\*\*These expenditures are related to work performed by the Department of Fisheries and Oceans in relation to the Commission of inquiry into the Decline of Sockeye Salmon in the Fraser River. These costs include costs related to legal advice, document management and reimbursement of costs of Department of Fisheries and Ocean's witnesses appearing before the Commission.

## Travel and living costs by commission

The following statement presents the total travel and living costs paid to each commission's member.

### TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	2010-2011 Expenditures
	\$
<b>PRIVY COUNCIL</b>	
<b>Department</b>	
Commission of Inquiry into Certain Allegations Respecting Business and Financial Dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney	
Justice Jeffrey J Oliphant (Commissioner) .....	44,029
Commission of Inquiry into the Decline of Sockeye Salmon in the Fraser River	
Justice Bruce Cohen (Commissioner) .....	1,619
Commission of Inquiry into the Investigation of the Bombing of Air India Flight 182	
Justice John C Major (Commissioner) .....	5,214
	50,862
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>	
<b>Royal Canadian Mounted Police Public Complaints Commission</b>	
Commission for Public Complaints against the RCMP	
Ian McPhail .....	38,873
	38,873

## Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

## EDUCATION COSTS

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	2	4,680		5,195		9,875
Canadian Food Inspection Agency .....	2	58,309		10,610		68,919
<b>ATLANTIC CANADA OPPORTUNITIES</b>						
<b>AGENCY</b>						
Department .....	3	58,065	11,752	47,205	673	117,695
<b>CANADA REVENUE AGENCY</b> .....	31	4,312		13,214		17,526
<b>CANADIAN HERITAGE</b>						
Department .....	3	93,908		5,026		98,934
Public Service Staffing Tribunal .....	1	9,208				9,208
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	3			21,770		21,770
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b> .....	6			14,459		14,459
<b>ENVIRONMENT</b>						
Department .....	6	41,270		5,000		46,270
Parks Canada Agency .....	7	18,514		25,817	632	44,963
<b>FINANCE</b>						
Department .....	1	24,322		2,465		26,787
<b>FISHERIES AND OCEANS</b>						
Department .....	8	152,289	9,592	57,493	515	219,889
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	1	34,250				34,250
<b>HEALTH</b>						
Department .....	16	179,417	44,858	31,814		256,089
Public Health Agency of Canada .....	6	427,879	944	15,452		444,275
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department .....	39	165,155	90	43,961	897	210,103
Canadian Artists and Producers Professional Relations Tribunal .....	1	3,366		9,607		12,973
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	5	144,133		23,471		167,604
<b>INDUSTRY</b>						
Department .....	3	91,113	5,405	98,000	494	195,012
Canadian Space Agency .....	2	62,064	57,060	1,295	11,300	131,719
Statistics Canada .....	3			6,000	1,375	7,375

## EDUCATION COSTS—Concluded

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
<b>JUSTICE</b>		\$	\$	\$	\$	\$
Department .....	14	80,944		15,992	844	97,780
Offices of the Information and Privacy Commissioners of Canada .....	1	16,754		7,500		24,254
<b>NATIONAL DEFENCE</b>						
Department .....	435	18,285,019	24,201	59,241	1,117,760	19,486,221
<b>NATURAL RESOURCES</b>						
Department .....	2	105,048	360	1,293	300	107,001
National Energy Board .....	2	10,905		4,382		15,287
<b>PRIVY COUNCIL</b>						
Department .....	1	21,852				21,852
Canadian Transportation Accident Investigation and Safety Board .....	1	33,718		55,000		88,718
Chief Electoral Officer .....	2	38,939	3,600	14,781		57,320
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Canada Border Services Agency .....	2	7,775		3,100		10,875
Correctional Service of Canada .....	3	98,404		14,006		112,410
Royal Canadian Mounted Police .....	2	23,689		28,500		52,189
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	7	71,091		36,597	678	108,366
<b>TRANSPORT</b>						
Department .....	5	30,744	16,583	60,912	800	109,039
<b>TREASURY BOARD</b>						
Secretariat .....	1	34,842				34,842
<b>VETERANS AFFAIRS</b>						
Total .....	3	38,703		5,421		44,124
<b>Total</b> .....	630	20,470,681	174,445	744,579	1,136,268	22,525,973

<sup>(1)</sup> Includes allowances in lieu of pay.<sup>(2)</sup> Includes book allowances.

## Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to net foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

### RETURN ON INVESTMENTS

	Amount realized in 2010-2011 <sup>(1)</sup>	Amount realized in 2010-2011 <sup>(1)</sup>
	\$	\$
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		
Finance—		
Interest on bank deposits .....	85,211,142	
Human Resources and Skills Development—		
Interest on bank deposits .....	65,465	
<b>Total cash and accounts receivable .....</b>	<b>85,276,607</b>	
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		
International reserves held in the Exchange Fund Account—		
Transfer of profits .....	1,718,099,367	
International Monetary Fund—		
Transfer of profits—		
Subscriptions .....	5,870,393	
Loans .....	2,440,429	
<b>Total foreign exchange accounts .....</b>	<b>1,726,410,189</b>	
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		
<b>Enterprise Crown corporations—</b>		
Bank of Canada—		
Transfer of profits .....	1,165,553,825	
Business Development Bank of Canada—		
Interest .....	\$ 97,872,974	
Dividends .....	6,402,300	
	104,275,274	
Canada Development Investment Corporation—		
Dividends .....	1,295,397,251	
Canada Mortgage and Housing Corporation—		
Interest .....	2,308,181,866	
Canadian Dairy Commission—		
Interest .....	494,432	
Export Development Canada—		
Dividends .....	350,000,000	
Farm Credit Canada—		
Interest .....	\$ 158,029,187	
Dividends .....	18,500,000	
	176,529,187	
Canada Land Company Limited—		
Dividends .....	8,500,000	
Royal Canadian Mint—		
Dividends .....	7,000,000	
Other—		
Andrew Ferri—St Lawrence Seaway —		
Interest .....	14,712	
	5,415,931,835	
<b>National governments including developing countries—</b>		
Canadian International Development Agency—		
Canada Investment Fund for Africa—		
Interest .....		765,314
International Development Assistance—		
Loans to developing countries .....		2,249,370
Services and commitment charges on loans to developing countries .....		15,497
<b>Total national governments including developing countries .....</b>		<b>2,264,867</b>

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2010-2011 <sup>(1)</sup> \$	Amount realized in 2010-2011 <sup>(1)</sup> \$
<b>International organizations—</b>		
International Monetary Fund—		
Poverty Reduction and Growth Facility .....	1,038,628	
International Finance Corporation—		
Global Trade Liquidity Program.....	1,940,719	
Total International organizations .....	<u>2,979,347</u>	
<b>Provincial and territorial governments—</b>		
NEW BRUNSWICK—		
Industry—		
<i>Atlantic Provinces Power Development</i>		
Act .....	42,444	
Other loans, investments and advances—		
Loans and accountable advances—		
Agriculture and Agri-Food—		
Hog Industry Loan Loss Reserve Program.....	1,129,697	
Foreign Affairs and International Trade—		
Development of export trade—		
Interest .....	276,849,489	
Interest .....	<u>277,979,186</u>	
Other—		
Citizenship and Immigration—		
Interest on transportation and assistance loans .....	542,354	
Finance—		
Financial Consumer Agency of Canada .....	46,450	
Federal-provincial fiscal arrangements .....	58,944	
Human Resources and Skills Development—		
Interest on Canada Student Loans .....	461,376,857	
Indian Affairs and Northern Development—		
Inuit loan fund .....	4,188	
Indian economic development fund .....	17,143	
Council for Yukon First Nations—Elders .....	395,620	
Native claimants .....	4,050,068	
First Nations in British Columbia.....	208,670	
Stoney Band perpetual loan .....	11,688	
Indian housing assistance fund—		
On-reserve housing —Interest on guaranteed loans... .....	2,226,050	
Veterans Affairs—		
Veterans' Land Act Fund—		
Advances .....	496	
Total other loans, investments and advances.....	<u>468,938,528</u>	
Total loans, investments and advances .....	<u>746,917,714</u>	
<b>OTHER ACCOUNTS—</b>		
Foreign Affairs and International Trade—		
Incentive for sustainable capital investment .....	135,842	
Interest on mission bank accounts .....	81,581	
Indian Affairs and Northern Development—		
Esso Ltd—Norman Wells Project profits.....	102,180,894	
National Defence—		
Interest earned from funds on deposit with suppliers/banks.....	297,804	
Interest on loans to employees posted abroad .....	528,289	
Security deposit (outside Canada posting) .....	6,009	
Public Safety and Emergency Preparedness—		
Royal Canadian Mounted Police—		
Loans and advances to persons posted abroad.....	16,918	
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund .....	87,955	
Total other accounts .....	<u>103,335,292</u>	
<b>TOTAL RETURN ON INVESTMENTS .....</b>	<b><u>8,099,438,976</u></b>	
<b>Summary—</b>		
Interest .....	3,403,842,523	
Transfer of profits .....	2,994,144,908	
Dividends .....	1,685,799,551	
Other .....	15,651,994	
Total .....	<u>8,099,438,976</u>	

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Expenditures of Ministers' Offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to the Minister's budget in accordance with the Policies for Ministers' Offices. As such, this table does not include civilian termination benefits and statutory expenditures

such as the Minister's salary and motor vehicle allowance, employer contributions to superannuation and certain benefit plans and other items as specified in these Policies.

During the year, changes were made to the Policies on Ministers' Offices. For further guidance on which expenditures are included in the Ministers' Offices Budgets see Appendix E of these Policies.

### EXPENDITURES OF MINISTERS' OFFICES

Department and Ministries of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
			\$	\$	\$
<b>Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—</b>					
Hon G Ritz .....	Apr 1, 2010 to Mar 31, 2011	1,832,991	267,505	824	3,011
<b>Minister of Canadian Heritage and Official Languages—</b>					
Hon J Moore .....	Apr 1, 2010 to Mar 31, 2011	1,508,228	162,112	258	2,381
<b>Minister of Citizenship, Immigration and Multiculturalism—</b>					
Hon J Kenney .....	Apr 1, 2010 to Mar 31, 2011	1,949,235	335,798	11,667	19,376
<b>Minister(s) of the Environment—</b>					
Hon J Prentice .....	Apr 1, 2010 to Nov 4, 2010	957,819	165,797	32	72,797
Hon J Baird .....	Nov 5, 2010 to Jan 4, 2011	224,585	10,846		28,446
Hon P Kent .....	Jan 5, 2011 to Mar 31, 2011	212,448	26,103	365	27,547
		1,394,852	202,746	397	128,790
<b>Minister of Finance—</b>					
Hon J M Flaherty .....	Apr 1, 2010 to Mar 31, 2011	2,093,378	347,929	3,958	24,267
<b>Minister of Fisheries and Oceans—</b>					
Hon G Shea .....	Apr 1, 2010 to Mar 31, 2011	1,575,185	147,734	724	36,698
<b>Minister of Foreign Affairs—</b>					
Hon L Cannon .....	Apr 1, 2010 to Mar 31, 2011	1,353,959	265,987	9,600	5,219
<b>Minister of International Trade—</b>					
Hon P Van Loan .....	Apr 1, 2010 to Mar 31, 2011	1,221,719	199,270		4,748
<b>Minister of Health—</b>					
Hon L Aglukkaq .....	Apr 1, 2010 to Mar 31, 2011	1,561,084	218,129	4,802	5,930
<b>Minister of Human Resources and Skills Development—</b>					
Hon D Finley .....	Apr 1, 2010 to Mar 31, 2011	1,723,444	191,823	4,928	38,531
<b>Minister of Labour—</b>					
Hon L Raitt .....	Apr 1, 2010 to Mar 31, 2011	707,207	143,725	5,714	11,263

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
454	210	6,944		28,358	30	2,140,327
10,980		4,607		450	18	1,689,034
1,267	585	30,429		8,195		2,356,552
13,829	575	7,927		88	1	1,218,865
2,904	200	856		250		268,087
2,703		1,711		511		271,388
19,436	775	10,494		849	1	1,758,340
1,260	3,917	29,511		2,775	8,299	2,515,294
5,519					21	1,765,881
2,019	18	18,173		180	5,359	1,660,514
4,601		3,330			9,217	1,442,885
1,907		21,840		1,560	185	1,815,437
633	1,024	26,353		9,530		1,996,266
1,835	470	14,341		8,965		893,520

## EXPENDITURES OF MINISTERS' OFFICES—Continued

Department and Ministries of State	Start date to end date	Personnel (1)	Transportation and communications (2)		Information (3)	Professional and special services (4)
			\$	\$		
<b>Minister(s) of Indian Affairs and Northern Development, and Federal Interlocutor for Métis and Non-Status Indians—</b>						
Hon C Strahl .....	Apr 1, 2010 to Aug 5, 2010	559,537	75,657	113	3,687	
Hon J Duncan.....	Aug 6, 2010 to Mar 31, 2011	942,930	137,115	740	9,114	
		<b>1,502,467</b>	<b>212,772</b>	<b>853</b>	<b>12,801</b>	
<b>Minister(s) of the Canadian Northern Economic Development Agency—</b>						
Hon C Strahl .....	Apr 1, 2010 to Aug 5, 2010	44,082	21,391	31	388	
Hon J Duncan.....	Aug 6, 2010 to Mar 31, 2011	88,190	70,657		362	
		<b>132,272</b>	<b>92,048</b>	<b>31</b>	<b>750</b>	
<b>Minister of Industry—</b>						
Hon T Clement.....	Apr 1, 2010 to Mar 31, 2011	1,296,502	200,896	1,872	12,663	
<b>Minister of Justice and Attorney General of Canada—</b>						
Hon R Nicholson.....	Apr 1, 2010 to Mar 31, 2011	1,784,983	88,582	2,622	13,952	
<b>Minister of the Atlantic Canada Opportunities Agency and Minister for the Atlantic Gateway—</b>						
Hon K Ashfield .....	Apr 1, 2010 to Mar 31, 2011	396,787	226,217	559	1,033	
<b>Minister of National Defence</b>						
Hon P MacKay.....	Apr 1, 2010 to Mar 31, 2011	1,976,968	196,692		3,497	
<b>Minister(s) of Natural Resources—</b>						
Hon L Raitt <sup>(1)</sup> .....	Oct 30, 2008 to Jan 18, 2010				16,667	
Hon C Paradis .....	Apr 1, 2010 to Mar 31, 2011	1,590,756	218,555	9,637	29,719	
		<b>1,590,756</b>	<b>218,555</b>	<b>9,637</b>	<b>46,386</b>	
<b>Minister of Public Safety—</b>						
Hon V Toews .....	Apr 1, 2010 to Mar 31, 2011	1,581,852	126,419	5,800	44,139	
<b>Minister of Public Works and Government Services—</b>						
Hon R Ambrose.....	Apr 1, 2010 to Mar 31, 2011	1,547,515	142,144	121	34,717	
<b>Minister(s) of Transport, Infrastructure and Communities—</b>						
Hon J Baird .....	Apr 1, 2010 to Aug 5, 2010	666,224	53,522		12,641	
Hon C Strahl .....	Aug 6, 2010 to Mar 31, 2011	1,028,263	104,022		16,148	
		<b>1,694,487</b>	<b>157,544</b>		<b>28,789</b>	
<b>Minister of Veterans Affairs—</b>						
Hon J-P Blackburn .....	Apr 1, 2010 to Mar 31, 2011	985,256	287,549	1,690	28,356	
<b>Prime Minister—</b>						
Rt Hon S J Harper.....	Apr 1, 2010 to Mar 31, 2011	8,107,771	729,793	11,389	107,207	
<b>Minister of National Revenue—</b>						
Hon K Ashfield .....	Apr 1, 2010 to Mar 31, 2011	1,211,872	96,886	764	12,281	
<b>Leader of the Government in the Senate—</b>						
Hon M LeBreton.....	Apr 1, 2010 to Mar 31, 2011	568,467	6,497	454		

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
133	14,464	13,186 17,724	504 9,132	2,022 6,764	654,706 1,138,116	
133	14,464	30,910	9,636	8,786	1,792,822	
		239 53	31	226 108	66,388 159,370	
		292	31	334	225,758	
7,345	228	25,219	1,796		1,546,521	
4,451	870	11,889	1,352	293	1,908,994	
150		4,034	679		629,459	
1,248		62,189			2,240,594	
18,461	5	1,113	2,280	2,077	16,667 1,872,603	
18,461	5	1,113	2,280	2,077	1,889,270	
6,020		1,162	882	232	1,766,506	
720	1,391	11,932	1,536	2,609	1,742,685	
2,520		9,162	1,173	23,411	768,653	
2,627		11,375	7,525	6,549	1,176,509	
5,147		20,537	8,698	29,960	1,945,162	
4,637	3,913	10,131	4,399	183	1,326,114	
28,856		59,914		4,997	9,049,927	
14,864		4,277		394	1,341,338	
3,651		1,369	250		580,688	

## EXPENDITURES OF MINISTERS' OFFICES—Continued

Department and Ministries of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
<b>President of the Treasury Board—</b>					
Hon S Day .....	Apr 1, 2010 to Mar 31, 2011	1,391,452	110,810	339	11,511
<b>Minister of International Cooperation—</b>					
Hon B Oda .....	Apr 1, 2010 to Mar 31, 2011	1,091,684	258,817	350	9,179
<b>Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—</b>					
Hon J Verner .....	Apr 1, 2010 to Mar 31, 2011	1,359,434	55,705	160	15,240
<b>Minister for Status of Women—</b>					
Hon R Ambrose .....	Apr 12, 2010 to Mar 31, 2011	172,895	85,852	86	
<b>Leader(s) of the Government in the House of Commons—</b>					
Hon J Hill .....	Apr 1, 2010 to Aug 5, 2010	334,251	3,465	7,960	1,609
Hon J Baird .....	Aug 6, 2010 to Mar 31, 2011	772,660	41,916	1,516	2,248
		1,106,911	45,381	9,476	3,857
<b>Minister of State (Finance)—</b>					
Hon T Menzies .....	Jan 5, 2011 to Mar 31, 2011	70,677	25,954		217
<b>Minister of State (Sport)—</b>					
Hon G Lunn .....	Apr 1, 2010 to Mar 31, 2011	290,087	179,860	61	1,521
<b>Minister of State and Chief Government Whip—</b>					
Hon G O'Connor .....	Apr 1, 2010 to Mar 31, 2011	160,408	3,214		126
<b>Minister of State (Status of Women)—</b>					
Hon H Guergis .....	Apr 1, 2010 to Apr 8, 2010	49,554	3,684		87
<b>Minister of State (Small Business and Tourism)—</b>					
Hon R Moore .....	Apr 1, 2010 to Mar 31, 2011	508,524	91,469	1,094	3,691
<b>Minister of State (Transport)—</b>					
Hon R Merrifield .....	Apr 1, 2010 to Mar 31, 2011	454,251	105,826		475
<b>Minister of State (Western Economic Diversification)—</b>					
Hon L Yelich .....	Apr 1, 2010 to Mar 31, 2011	513,949	121,959	54	
<b>Minister of State (Democratic Reform)—</b>					
Hon S Fletcher .....	Apr 1, 2010 to Mar 31, 2011	507,008	69,591	1,272	3,976
<b>Minister of State (Science and Technology)—</b>					
Hon G Goodyear .....	Apr 1, 2010 to Mar 31, 2011	476,878	144,852	428	1,474
<b>Minister of State for the Economic Development Agency of Canada for the Regions of Quebec—</b>					
Hon D Lebel .....	Apr 1, 2010 to Mar 31, 2011	675,715	82,370	7,937	225

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidiaries and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
		15,957		1,587	400	1,532,056
		9,238		1,621	65	1,370,954
5,513	4	6,125		345	108	1,442,634
				299		259,132
3,266		2,826				353,377
5,458		6,443		470		830,711
8,724		9,269		470		1,184,088
	105	526				97,479
72		449			5	472,055
125		162				164,035
						53,325
119	34	3,723		568		609,222
		3,182		1,432	1,888	567,054
		1,753		1,083	106	638,904
1,831		2,094			29	585,801
		7,242		2,556		633,430
2,634		2,077		199	191	771,348

EXPENDITURES OF MINISTERS' OFFICES—*Concluded*

Department and Ministries of State	Start date to end date	Personnel	Transportation and communications	Information	Professional and special services
		(1)	(2)	(3)	(4)
		\$	\$	\$	\$
<b>Minister(s) of State of Foreign Affairs (Americas and Consular Affairs)—</b>					
Hon P Kent.....	Apr 1, 2010 to Jan 4, 2011	395,221	103,617		1,621
Hon D Ablonczy .....	Jan 5, 2011 to Mar 31, 2011	94,971	23,783		356
		<b>490,192</b>	<b>127,400</b>		<b>1,977</b>
<b>Minister(s) of State (Seniors)—</b>					
Hon D Ablonczy .....	Apr 1, 2010 to Jan 4, 2011	338,311	89,119	1,001	3,976
Hon J Fantino.....	Jan 5, 2011 to Mar 31, 2011	71,089	20,125	260	130
		<b>409,400</b>	<b>109,244</b>	<b>1,261</b>	<b>4,106</b>
<b>Minister of State (Federal Economic Development Agency for Southern Ontario)—</b>					
Hon G Goodyear .....	Apr 1, 2010 to Mar 31, 2011	528,686	93,540	2,040	
<b>Total</b> .....		<b>51,556,942</b>	<b>6,980,880</b>	<b>103,222</b>	<b>684,447</b>

<sup>(1)</sup> Legal fees paid in FY 2010-2011 in accordance with section 8.6.1 of the Policies for Ministers' Offices and section 6.1.14 of the Policy on Legal Assistance and Indemnification.

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
	124	1,632			3,344	505,559
		577				119,687
	124	2,209			3,344	625,246
	959	5,318		1,243		439,927
	511	2,069		406		94,590
	1,470	7,387		1,649		534,517
		2,219		661		627,146
164,612	29,607	484,602		104,871	79,131	60,188,314

## Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year, where the travel is required for departmental operational or program purposes, whether domestic or international, whether charged to the minister's office budget or any other fund centre within the minister's department or agency.

For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons traveling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;

- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2010-2011";
- any Department of National Defense charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 11 of this volume entitled "Foreign Affairs and International Trade—Travel expenses for Canadian representation at international conferences and meetings".

### TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount	\$		Vote	Amount	\$				
<b>AGRICULTURE AND AGRI-FOOD</b>											
Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—				<b>ENVIRONMENT</b>							
Hon G Ritz.....	1	74,000		Ministers of the Environment—							
Parliamentary Secretary—				Hon J Baird .....	1	2,962					
P Lemieux .....	1	5,837		Hon J Prentice .....	1	64,969					
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>				Hon P Kent .....	1	11,772					
Minister of the Atlantic Canada Opportunities Agency and Minister for the Atlantic Gateway—				Parliamentary Secretary—							
Hon K Ashfield.....	1	41,072		M Warawa .....	1	701					
<b>CANADA REVENUE AGENCY</b>											
Minister of National Revenue—				<b>FINANCE</b>							
Hon K Ashfield.....	1	74,744		Minister of Finance—							
<b>CANADIAN HERITAGE</b>				Hon J M Flaherty .....	1	146,001					
Minister of Canadian Heritage and Official Languages—				Minister of State (Finance)—							
Hon J Moore .....	1	63,100		Hon T Menzies .....	1	16,465					
Minister for Status of Women—				Parliamentary Secretary—							
Hon R Ambrose.....	95	33,626		T Menzies .....	1	40,330					
Minister of State (Sport)—				<b>FISHERIES AND OCEANS</b>							
Hon G Lunn.....	1	126,494		Minister of Fisheries and Oceans—							
Parliamentary Secretaries—				Hon G Shea .....	1	64,003					
D Del Mastro.....	1	9,582		Parliamentary Secretary—							
S Glover.....	1	3,391		R Kamp .....	1	2,210					
<b>CITIZENSHIP AND IMMIGRATION</b>											
Minister of Citizenship, Immigration and Multiculturalism—				<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>							
Hon J Kenney .....	1	111,127		Minister of Foreign Affairs—							
Parliamentary Secretaries—				Hon L Cannon .....	1	33,411					
A Wong.....	1	16,502		Parliamentary Secretary—							
R Dykstra.....	1	4,737		D Obhrai .....	1	76,298					
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				Minister of International Trade—							
Minister of State (Economic Development Agency of Canada for the Regions of Quebec)—				Hon P Van Loan .....	1	80,245					
Hon D Lebel .....	1	44,621		Parliamentary Secretary—							
				G Keddy .....	1	4,792					
				Minister of State of Foreign Affairs (Americas and Consular Affairs)—							
				Hon P Kent .....	1	22,868					
				Minister of International Cooperation—							
				Hon B Oda .....	20	78,167					
<b>HEALTH</b>											
Minister of Health—											
Hon L Aglukkaq.....											
Parliamentary Secretary—											
C Carrie .....	1	1,734									

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>					
Minister of Human Resources and Skills Development—			<b>NATURAL RESOURCES</b>		
Hon D Finley.....	1	39,131	Minister of Natural Resources—		
Minister of Labour—			Hon C Paradis .....	1	55,188
Hon L Raitt .....	1	67,864	Parliamentary Secretary—		
Ministers of State (Seniors)—			D Anderson .....	1	1,944
Hon D Ablonczy .....	1	37,495			
Hon J Fantino .....	1	4,373	<b>PRIVY COUNCIL</b>		
Parliamentary Secretary—			Prime Minister—		
E Komarnicki .....	1	9,984	Rt Hon S J Harper .....	1	4,914
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			Leader of the Government in the House of Commons—		
Ministers of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indian—			Hon J Baird .....	1	14,780
Hon C Strahl .....	1	21,108	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—		
Hon J Duncan .....	1	21,560	Hon J Verner .....	1	2,062
Parliamentary Secretaries—			Minister of State and Chief Government Whip—		
G Rickford .....	1	3,015	Hon G O'Connor .....		3,035
J Duncan .....	1	1,128	Minister of State (Democratic Reform)—		
S Glover .....	1	2,734	Hon S J Fletcher .....	1	21,133
Ministers of the Canadian Northern Economic Development Agency—			<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>		
Hon C Strahl .....	40	14,894	Minister of Public Safety—		
Hon J Duncan .....	40	16,443	Hon V Toews .....	1	58,345
Parliamentary Secretaries—			<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		
G Rickford .....	40	1,847	Minister of Public Works and Government Services—		
S Glover .....	40	2,238	Hon R Ambrose .....	1	37,844
<b>INDUSTRY</b>					
Minister of Industry—			<b>TRANSPORT</b>		
Hon T Clement .....	1	86,967	Ministers of Transport, Infrastructure and Communities—		
Minister of State (Small Business and Tourism)—			Hon C Strahl .....	1	28,955
Hon R Moore .....	1	36,732	Hon J Baird .....	1	18,440
Minister of State (Science and Technology)—			Minister for the Asia-Pacific Gateway—		
Hon G Goodyear .....	1	60,836	Hon S Day .....	1	7,443
Minister of State (Federal Economic Development Agency for Southern Ontario)—			Minister of State (Transport)—		
Hon G Goodyear .....	50	28,487	Hon R Merrifield .....	1	40,767
Parliamentary Secretary—			<b>TREASURY BOARD</b>		
M Lake .....	1	291	President of the Treasury Board—		
JUSTICE			Hon S Day .....	1	54,915
Minister of Justice and Attorney General of Canada—			<b>VETERANS AFFAIRS</b>		
Hon R Nicholson .....	1	41,817	Minister of Veterans Affairs and Minister of State (Agriculture)—		
Parliamentary Secretary—			Hon J-P Blackburn .....	1	100,091
D Petit .....	1	941	Parliamentary Secretary—		
NATIONAL DEFENCE			G Kerr .....	1	2,273
Minister of National Defence—			<b>WESTERN ECONOMIC DIVERSIFICATION</b>		
Hon P MacKay .....	1	117,525	Minister of State (Western Economic Diversification)—		
Parliamentary Secretary—			Hon L Yelich .....	1	50,078
L Hawn .....	1	10,315			

## International travel expenditures of ministers, parliamentary secretaries, and ministers' staff

This statement presents the international travel expenditures incurred by ministers, parliamentary secretaries, and ministers' staff where the travel is required for departmental operational or program purposes only. These expenditures are charged to a special fund centre, created from

existing reference levels, within the minister's department or agency. These costs are not charged to the ministers' office therefore are not included on the Expenditure of ministers' offices table.

### INTERNATIONAL TRAVEL EXPENDITURES OF MINISTERS, PARLIAMENTARY SECRETARIES AND MINISTERS' STAFF

Ministry/Minister	Amount	Ministry/Minister	Amount
	\$		\$
<b>Minister of Agriculture and Agri-Food and Minister of the Canadian Wheat Board—</b>		<b>Minister for International Trade—</b>	
Hon G Ritz .....	183,477	Hon P Van Loan .....	106,187
<b>Minister of Citizenship and Immigration—</b>		<b>Minister of Labour—</b>	
Hon J Kenny .....	120,051	Hon L Raitt .....	87,978
<b>Minister of State (Economic Development Agency Canada for the Regions of Quebec)—</b>		<b>Minister of National Defence—</b>	
Hon D Lebel .....	20,288	Hon P MacKay .....	215,585
<b>Minister of the Environment—</b>		<b>Minister of Public Safety—</b>	
Hon J Prentice .....	118,228	Hon V Toews .....	21,310
Hon J Baird .....	14,450	<b>Minister of Public Works and Government Services—</b>	
Hon P Kent .....	2,473	Hon R Ambrose .....	27,416
	135,151	<b>Minister for Status of Women—</b>	
<b>Minister of Finance—</b>		Hon R Ambrose .....	14,903
Hon J Flaherty .....	332,660	<b>Minister of State (Science and Technology)—</b>	
<b>Minister of Fisheries and Oceans—</b>		Hon G Goodyear .....	32,293
Hon G Shea .....	20,097	<b>Minister of State (Small Business and Tourism)—</b>	
<b>Minister of Foreign Affairs—</b>		Hon R Moore .....	20,735
Hon L Cannon .....	89,659	<b>Minister of State (Sport)—</b>	
<b>Minister of State of Foreign Affairs (Americas and Consular Affairs)—</b>		Hon G Lunn .....	13,472
Hon P Kent .....	49,779	<b>Minister of Transport, Infrastructure and Communities—</b>	
<b>Minister of Health—</b>		Hon J Baird .....	15,643
Hon L Aglukkaq .....	48,107	Hon C Strahl .....	22,812
<b>Minister of Human Resources and Skills Development—</b>			38,455
Hon D Finley .....	14,527	<b>Minister of State (Transport)—</b>	
<b>Minister of Indian Affairs and Northern Development, and Federal Interlocutor for Métis and Non-Status Indians—</b>		Hon R Merrifield .....	30,387
Hon C Strahl .....	34,424	<b>President of the Treasury Board and Minister for the Asia-Pacific Gateway—</b>	
<b>Minister of Industry—</b>		Hon S Day .....	13,519
Hon T Clement .....	80,428	<b>Minister of Veterans Affairs—</b>	
<b>Minister of International Cooperation—</b>		Hon J-P Blackburn .....	32,073
Hon B Oda .....	186,255	<b>Minister of State (Western Economic Diversification)</b>	
		Hon L Yelich .....	14,359
			1,983,575

# SECTION 11

2010-2011

*PUBLIC ACCOUNTS OF CANADA*

## Other Miscellaneous Information

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## Foreign Affairs and International Trade Department

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
Prime Minister's Visit to Singapore (Singapore) - Asia-Pacific Economic Cooperation (APEC) 2009 and Bilateral Visit to Mumbai, New Delhi and Amritsar (India) .....	1,150
Prime Minister's Visit to Davos (Switzerland) - January 2010 .....	1,637
Prime Minister's Visit to Beijing, Shanghai and Hong Kong (China), and Seoul (South Korea) - December 2009 .....	34,753
Prime Minister's Visit to Copenhagen (Denmark) - 15 <sup>th</sup> United Nations Climate Change Conference (COP15) - December 2009 .....	8,388
Prime Minister's Visit to Lisbon (Portugal) - Nato Summit .....	388,011
Prime Minister's Visit to Seoul (Korea) - G20 Summit .....	371,378
Prime Minister's Visit to Yokohama (Japan) - Asia-Pacific Economic Cooperation (APEC) Summit 2010 .....	640,795
Prime Minister's Visit to Brussels (Belgium) - Canada-European Union Summit, to Amsterdam, The Hague and Bergen op Zoom (Netherlands) - 65 <sup>th</sup> Anniversary of the Liberation of the Netherlands, to Zagreb (Croatia) and to Berlin (Germany) .....	632,769
Prime Minister's Visit to Bern and Montreux (Switzerland) - Francophonie Summit and Bilateral Visit to Kyiv and Lviv (Ukraine) .....	927,223
Prime Minister's Visit to New York City (USA) - 65 <sup>th</sup> Session of the United Nations General Assembly (UNGA) .....	191,573
Prime Minister's Visit to Washington, DC (USA) .....	37,353
Prime Minister's Visit to Washington, DC (USA) - Nuclear Security Summit .....	76,884
Prime Minister's Visit to Kraków (Poland) - State Funeral of President Lech Kaczyński (visit was cancelled due to the eruption of the Eyjafjallajökull volcano) .....	162,755
Prime Minister's Visit to London, (United Kingdom) and to Paris (France) .....	343,624
Prime Minister's Visit to Geneva (Switzerland) - United Nations Commission on Information and Accountability for Women's and Children's Health and Bilateral Visit to Rabat (Morocco) .....	419,705
Prime Minister's Visit to Paris (France) - Summit on Libya .....	27,624
Start-up costs and advance team for the Prime Minister's Visit to Deauville (France) - G8 Summit .....	132,270
Start-up costs and advance team for the Prime Minister's Visit to Honolulu (Hawaii) - Asia-Pacific Economic Cooperation (APEC) Summit 2011 .....	4,704
Start-up costs and advance team for the Prime Minister's Visit to Perth (Australia) - Commonwealth Heads of Government Meeting (CHOGM) 2011 .....	15,483
Start-up costs for the Prime Minister's Visit to London (United Kingdom) - Royal Wedding 2011 (visit was cancelled due to Elections Canada) .....	117,054
Governor General's Visit to Ljubljana (Slovenia), Zagreb, Dubrovnik and Split (Croatia), and Athens (Greece) - November 2009 .....	4,034
Governor General's State Visit to Dakar and Gorée Island (Senegal), Kinshasa (Congo), Kigali and Butare (Rwanda) and Official Visit to Sal Island (Cape Verde) .....	495,354
Governor General's Friendship Visit to Shanghai, Guangzhou, Chengdu and Beijing (China) .....	619,828
Governor General's Visit to Kuwait City (Kuwait) and Doha (Qatar) .....	198,936
Governor General's Visit to Mexico City (Mexico) - Celebration of the Bicentennial of Mexico's Independence .....	24,939
Start-up costs for the Governor General's Visit to London (United Kingdom) - Royal Wedding 2011 .....	8,859
Inauguration of President-elect Jose Mujica in Montevideo (Uruguay) - March 2010 .....	369
Inauguration of President Viktor Yanukovich in Kyiv (Ukraine) - February 2010 .....	677
Inauguration of the President-elect Laura Chinchilla in San José (Costa Rica) .....	9,977
Inauguration of the President-elect Juan Manuel Santos in Bogotá (Colombia) .....	16,577
Inauguration of the President-elect Dilma Rousseff in Brasilia (Brazil) .....	19,385
Canonization of Brother André in Holy See (Vatican City) .....	49,694
Bicentennial anniversary of Argentina's independence in Buenos Aires (Argentina) - The May Revolution .....	27,527
State Funeral of Prime Minister David Thompson in Bridgetown (Barbados) .....	3,191
6 <sup>th</sup> International Conference on Adult Education (CONFINTEA VI) in Belém (Brazil) .....	5,883
Learning and Technology World Forum (Incorporating Moving Young Minds) in London (United Kingdom) .....	5,707
2 <sup>nd</sup> Bologna Policy Forum and Ministerial Anniversary Conference in Vienna (Austria) .....	252

### 11.2 OTHER MISCELLANEOUS INFORMATION

# Foreign Affairs and International Trade

## Department

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Minister of Foreign Affairs (MINA) to New York City (USA) - 2010 Review Conference of the Parties to the Treaty on the Non-Proliferation of Nuclear Weapons (NPT).....	108,613
Minister of Foreign Affairs (MINA) and Minister of International Cooperation (MINE) to New York City (USA) - International Pledging Conference on Haiti.....	14,483
Minister of Foreign Affairs (MINA) to Kraków (Poland) - 10 <sup>th</sup> anniversary High-level Ministerial Meeting .....	32,251
Ministerial Council Meeting, Organization for Economic Co-operation and Development (OECD) in Paris (France).....	33,036
Review Conference of the Rome Statute of the International Criminal Court (ICC) in Kampala (Uganda) .....	40,049
Minister of Foreign Affairs (MINA) to New York City (USA) - 65 <sup>th</sup> Session of the United Nations General Assembly (UNGA).....	495,073
14 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland).....	25,502
Minister of State of Foreign Affairs (Americas) (MSFA) to Lima (Peru) - 40 <sup>th</sup> Session of the General Assembly of the Organization of American States (OAS).....	45,386
Minister of International Trade (MINT) to Sapporo (Japan) - 16 <sup>th</sup> APEC Ministers Responsible for Trade (MRT).....	103,393
Minister of Foreign Affairs (MINA) to Almaty (Kazakhstan) - Informal Ministerial Council Meeting of the Organization for Security and Cooperation in Europe (OSCE) Meeting.....	56,146
Minister of Foreign Affairs (MINA) to Kabul (Afghanistan) - Conference on Afghanistan.....	93
Minister of State of Foreign Affairs (Americas) (MSFA) to Kampala (Uganda) - 15 <sup>th</sup> African Union Summit (AU Summit) .....	31,470
43 <sup>rd</sup> ASEAN Post-Ministerial Conference/17 <sup>th</sup> ASEAN Regional Forum (ARF) in Hanoi (Vietnam) .....	88,750
Minister of Foreign Affairs (MINA) to New York City (USA) - United Nations General Assembly (UNGA) special session on Pakistan floods.....	5,910
15 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland).....	13,042
2010 UNESCO World Conference on Higher Education in Moscow (Russia).....	10,268
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - NATO Foreign Ministers' Meeting .....	33,782
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - Friends of Democratic Pakistan (FODP) Meeting .....	2,808
Ministerial Council Meeting, Organization for Economic Co-operation and Development (OECD) in Paris (France) - Investing in Human and Social Capital: New Challenges .....	23,851
Minister of State of Foreign Affairs (Americas) (MSFA) to Astana (Kazakhstan) - Organization for Security and Cooperation in Europe (OSCE) Meeting.....	92,298
Education World Forum 2011 (EWF) in London (United Kingdom).....	15,808
Minister of Foreign Affairs (MINA) to Doha (Qatar) - G8 Broader Middle East North Africa (G8-BMENA)/Initiative's Forum for the Future .....	50,040
Minister of Foreign Affairs (MINA) to Paris (France) - G8 Foreign Ministers' Meeting .....	54,058
International Conference on Haiti in Brussels (Belgium) .....	20,358
International Summit on the Teaching Profession in New York City (USA) .....	8,186
Minister of Foreign Affairs (MINA) to Geneva (Switzerland) - 16 <sup>th</sup> Session of the Human Rights Council (UNHRC) .....	73,198
Ministerial Pairing .....	53,147
Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officers) .....	59,377
Minister of International Trade (MINT) Bilateral Visits (Visits Officer) .....	17,014
Minister of International Cooperation (MINE) Bilateral Visits (Visits Officers) .....	67,791
Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officers) .....	44,162
Total .....	7,745,665

# Foreign Affairs and International Trade Department

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$	\$
<i>Prime Minister's Visit to Singapore (Singapore) - Asia-Pacific Economic Cooperation (APEC) 2009 and Bilateral Visit to Mumbai, New Delhi and Amritsar (India) . . . . .</i>	<i>1,150</i>	
<i>Prime Minister's Visit to Davos (Switzerland) - January 2010 . . . . .</i>	<i>1,638</i>	
<i>Prime Minister's Visit to Copenhagen (Denmark) - 15<sup>th</sup> United Nations Climate Change Conference (COP15) - December 2009 . . . . .</i>	<i>6,732</i>	
<i>Prime Minister's Visit to Lisbon (Portugal) - Nato Summit . . . . .</i>	<i>306,133</i>	
House of Commons		
Harper Rt. Hon. S.J., Cannon Hon. L., MacKay Hon. P.		
Prime Minister's Office		
Barrett A., Campbell A., Cheung H., Hunt J., Long Y., MacIntyre S., Mohamed A., Molaro N., Novak R., Ransom J., Rempel R., Ricciuto G., Rogers R., Soudas D., Winterburn M.		
Privy Council Office		
Brooman K., Carrière C., Gaudreault S., Legros G., Madore J., Pappas C., Picard A., Pilon T., Royds M., Savard M.		
Foreign Affairs and International Trade Canada		
Brodeur Y., Brown D., Brunet L., Burger N., Charland S., Coulombe G., Hulan H., Kern M., Lambert D., Lantsman M., Laporte É., Larocque F., McRae Amb. R., Munro H., Poupart I., Tan D., Weekes M.		
Department of National Defence		
Cockburn Dr. J., Logan L., Mimeaule S., Natynczyk Gen. W., Nicol D., Paxton J., Thom J., Varner J.		
<i>Prime Minister's Visit to Seoul (Korea) - G20 Summit . . . . .</i>	<i>325,132</i>	
House of Commons		
Harper Rt. Hon. S.J., Devolin B., Flaherty Hon. J., Martin Sen. Y.		
Prime Minister's Office		
Barrett A., Campbell A., Cheung H., Di Mambro J., Doucet A., Gerson V., Hannaford N., Hunt J., Long Y., MacDougall A., McGuigan A., Novak R., Ransom D., Ransom J., Ricciuto G., Soudas D., Speer S., Staley S.		
Privy Council Office		
Bazinet E., Burley R., Carrière C., Graham D., Larocque D., Laurin A., Legros G., Lemire M., Savard M., Tremblay É.		
Foreign Affairs and International Trade Canada		
Dagenais R., Dean G., Du Quyen, Garson R., Gompf J., Green D., Guérin M., Kern M., Kowalik C., Levesque L., Modanu M., Picard P., Séguin W., Vincent J.		
Department of National Defence		
Cockburn Dr. J., Martin-Quevillon M., Thompson M., Vidoit M.		
Public Works and Government Services Canada		
Guerrero N., Kweon S., Ritchie S., Situ M.		
Finance Canada		
Greer S., Rochon P.		
Others		
Harper L., Muntean M.		
<i>Prime Minister's Visit to Yokohama (Japan) - Asia-Pacific Economic Cooperation (APEC) Summit 2010 . . . . .</i>	<i>408,516</i>	
House of Commons		
Harper Rt. Hon. S.J., Cannon Hon. L., Devolin B., Van Loan Hon. P.		
Prime Minister's Office		
Barrett A., Brown A., Campbell A., Cheung H., Di Mambro J., Doucet A., Gerson V., Hannaford N., Hunt J., Long Y., MacDougall A., McGuigan A., Mohamed A., Novak R., Ransom D., Ransom J., Ricciuto G., Soudas D., Speer S., Staley S.		
Privy Council Office		
Bazinet E., Burley R., Carrière C., Cloutier B., Graham D., Larocque D., Laurin A., Legros G., Prusakowski T., Savard M.		
Foreign Affairs and International Trade Canada		
Bédard J., Burton C., Callahan C., Calvert P., Collin I., Derouin R., Fried Amb. J., Galarneau S., Hall J., Jacques A., Kern M., Lantsman M., Leuprech F., Macartney K., McDonell D., Munro H., Nakamura C., Paul D., Peterson E., Preston T., Rekhi A., Shaddick S., Siemens R., Skabar L., Stephenson D., Stone D., Sustersich L., Terrien P., Thoppil P., Walsh J.		
Department of National Defence		
Aitken W., Cockburn Dr. J., Lapalme M.		
Public Works and Government Services Canada		
Graham I., Nakamura S., Ngoc T.		
Others		
Harper L., Muntean M.		
<i>Prime Minister's Visit to Brussels (Belgium) - Canada-European Union Summit, to Amsterdam, The Hague and Bergen op Zoom (Netherlands) - 65<sup>th</sup> Anniversary of the Liberation of the Netherlands, to Zagreb (Croatia) and to Berlin (Germany) . . . . .</i>		<i>483,496</i>
House of Commons		
Harper Rt. Hon. S.J., Van Loan Hon. P., Watson J., Yelich Hon. L.		
Prime Minister's Office		
Barrett A., Bourbeau O., Brown A., Cheung H., Desai N., Di Mambro J., Doucet A., Hannaford N., Hunt J., Long Y., MacDougall A., McGuigan A., Mohamed A., Molaro N., Novak R., Ransom J., Ricciuto G., Rogers R., Soudas D., Staley S.		
Privy Council Office		
Bazinet E., Brooman K., Carrière C., Cloutier B., Larocque D., Laurin A., Legros G., Lemire M., Pappas C., Picard A., Pilon T., Prusakowski T., Stinson S., Tremblay É., Wilson T.		
Foreign Affairs and International Trade Canada		
Boucher C., Bredin J., Church A., Djelosevic S., Duguay D., Goudreau F., Heemskerk K., Huot-Bolduc F., Kern M., Kur J., Lambert D., May J., McNiven S., Milner W., Renart A., Sanchez C., Stubbert R., Verheul S., Vukasinovic M.		
Department of National Defence		
Anderson M., Chambers T., Ikeda Dr. A., Keyes D., McConnell M., McDonald O., Mercier G., Nault Cpl. M.A., Nazarian Y., Robinson J., Sterkenburg R., Womack Cpl. A.		
Public Works and Government Services Canada		
Grce S., Vogt B.		
Western Economic Diversification Canada		
Hutniak L.		
Others		
Anderson B., Anicic Z., Butkovic B., Campbell Hon. G., Dauphinee L., Kovacic G., Muntean M., Vuksic D.I., Zdunec I.		

# **Foreign Affairs and International Trade Department**

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

<i>Prime Minister's Visit to Bern and Montreux (Switzerland) - Francophonie Summit and Bilateral Visit to Kyiv and Lviv (Ukraine)</i>	\$
	647,188
House of Commons	
Harper Rt. Hon. S.J., Andreychuk Sen. A., Bezan J., Champagne Sen. A., Gravelle C., Verner Hon. J., Warawa M.	
Prime Minister's Office	
Barrett A., Bourbeau O., Brown A., Cheung H., Di Mambro J., Hannaford N., Hunt J., Levesque S., Long Y., McGuigan A., Mohamed A., Molaro N., Novak R., Plouffe M.-A., Ransom J., Ricciuto G., Rogers R., Soudas D., Staley S., Vallée C.	
Privy Council Office	
Bazinet E., Bowman A., Brooman K., Carrière C., Cloutier B., Gagnon M., Gaudreault S., Graham D., Laurin A., Legros G., Madore J., Pilon T., Prusakowski T., Senay C.	
Foreign Affairs and International Trade Canada	
Alstrup D.A., Bilodeau J., Boucher C., Brazeau P., Cousineau P., De Varennes C., Dunton D., Gour C., Grenier D., Jean P.-D., Lambert D., Langis C., Lessard M.V., Lorre T.-A., Meo-Thian D., Mongrain N., Mooney M., Nicoloff O., Piroz M., Racine A., Roy I., Sanchez C., Santi Amb. R.	
Department of National Defence	
Boutin C., Campbell V., Carey B.P., Cooper L.R., Labonté B., Liew Dr. C., Ryan T.A.E., Thom J.	
Public Works and Government Services Canada	
Lavrow M.	
Others	
Baran I., Czolij E., Grod P., Levesque Y., Onyschuk B., Pidzamecky T., Podilsky T., Potapenko B., Potichnyi Z., Scully L., Shpir M., Shymko L.C.	
<i>Prime Minister's Visit to New York City (USA) - 65<sup>th</sup> Session of the United Nations General Assembly (UNGA)</i>	184,529
House of Commons	
Harper Rt. Hon. S.J., Cannon Hon. L., Kent Hon. P., Oda Hon. B., Prentice Hon. J.	
Prime Minister's Office	
Akers B., Barrett A., Bourbeau O., Cheung H., Giorno G., Hannaford N., Hunt J., MacIntyre S., McGuigan A., Novak R., Ransom J., Rogers R., Soudas D., Staley S., Winterburn M.	
Privy Council Office	
Carrière C., Gaudreault S., Harder A., Larocque D., Legros G., Pappas C., Picard A., Senay C., Tremblay É.	
Foreign Affairs and International Trade Canada	
Benson I., Cayer R., Duplessis J.-M., Lantsman M., McDonald M., McIntosh N., Munro H., Racine A.	
Department of National Defence	
Dagenais Cpl. F., Trépanier Sgt. G., Yetter Cpl. A.	
Public Works and Government Services Canada	
Kosenko V.	
Canadian International Development Agency	
Fletcher J., Oliver J.	
Environment Canada	
Kelly S., Rodgers B.	
<i>Prime Minister's Visit to Washington, DC (USA)</i>	30,870
House of Commons	
Harper Rt. Hon. S.J.	
Prime Minister's Office	
Campbell A., Larlee L., MacDonald K.	
Privy Council Office	
Carrière C., Cloutier B., Gaudreault S., Pappas C., Pilon T.	
Foreign Affairs and International Trade Canada	
Boucher C.	
<i>Prime Minister's Visit to Washington, DC (USA) - Nuclear Security Summit</i>	45,139
House of Commons	
Harper Rt. Hon. S.J., Cannon Hon. L.	
Prime Minister's Office	
Barrett A., Bourbeau O., Brown A., Campbell A., Hunt J., Long Y., MacIntyre S., McGuigan A., Molaro N., Novak R., Ransom J., Ricciuto G., Soudas D., Wilson P.	
Privy Council Office	
Carrière C., Guénette C., Larocque D., Legros G., Picard A., Prusakowski T., Tremblay É.	
Foreign Affairs and International Trade Canada	
Buck K., Cossette G., Giroux A.F., Lambert D., Larose M., Loubier C., Lulashnyk T.	
Department of National Defence	
Charbonneau T., Ennover S., Mimeault S., Rousseau C.	
<i>Prime Minister's Visit to Kraków (Poland) - State Funeral of President Lech Kaczyński (visit was cancelled due to the eruption of the Eyjafjallajökull volcano)</i>	162,293
Prime Minister's Office	
Brown A., Mohamed A.	
Privy Council Office	
Cloutier B., Laurin A., Lemire M., Pilon T., Prusakowski T.	
Foreign Affairs and International Trade Canada	
Kern M.	
<i>Prime Minister's Visit to London (United Kingdom) and to Paris (France)</i>	164,230
House of Commons	
Harper Rt. Hon. S.J., Cannon Hon. L.	
Prime Minister's Office	
Barrett A., Campbell A., Di Mambro J., Hunt J., MacIntyre S., Matthews D., Mohamed A., Novak R., Plouffe M.-A., Ransom J., Ricciuto G., Rogers R., Soudas D., Staley S., Wilson P.	
Privy Council Office	
Carrière C., Cloutier B., Drake D., Larocque D., Legros G., Pappas C., Picard A., Prusakowski T., Taymun S., Tremblay É., Wilson T., Wouters W.	
Foreign Affairs and International Trade Canada	
Edwards L., Lanstman M., Munro H., Racine A., Terrien P.	
Department of National Defence	
Drake M., Emond S., Ikeda Dr. A., Johnson P., Mackinnon A., Palmer K., Tanner S.	
Finance Canada	
Perrault J.-F.	
<i>Prime Minister's Visit to Geneva (Switzerland) - United Nations Commission on Information and Accountability for Women's and Children's Health and Bilateral Visit to Rabat (Morocco)</i>	345,618
House of Commons	
Harper Rt. Hon. S.J., Oda Hon. B., Ritz Hon. G., Van Loan Hon. P.	

# Foreign Affairs and International Trade Department

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Prime Minister's Office		Governor General's State Visit to Dakar and Gorée Island (Senegal), Kinshasa (Congo), Kigali and Butare (Rwanda) and Official Visit to Sal Island (Cape Verde) .....	339,496
Barrett A., Belous D., Cheung H., Di Mambro J., Fletcher J., Hannaford N., Hunt J., MacDonald K., MacDougall A., McGuigan A., Mohamed A., Novak R., Ransom J., Ricciuto G., Rogers R., Soudas D., Staley S.		Jean M. Her Excellency the Rt. Hon.	
Privy Council Office		Government House	
Bazinet E., Brooman K., Brown A., Carrière C., Cloutier B., Graham D., Harder A., Larocque D., Legros G., Pilond T.		Ancil N., Barangé S., Blouin M., Cloutier A., Flegel P., MacIntyre C., Marchand A.-B., Mousseau D., Plouffe L., Roussel N., Sajous E., Steals M., Vaillant J.	
Foreign Affairs and International Trade Canada		Foreign Affairs and International Trade Canada	
Cayer R., Lambert D., Munro H., Racine A., Stone D.		Bobisash D., Guérin M., Kyte M., Lessard M.V., Peck R., Racine A., Roy I.	
Department of National Defence		Department of National Defence	
Beaudette M., Boucher W.O. D., Daly J., Gagnon Cpl. R., Leclair J., Ryan Pte T., Simpson Dr. M., Thom J.		Brais Maj. C., Conquergood Cpl. K., Courtemanche Cpt. C., Diebert Cpl. H., Flowers MWO B., Gouin Sgt. S., Kuelz MCpl. E., Lacombe Cpt. C., Veillette Cpl. D., Young WO W.	
Canadian International Development Agency		Public Works and Government Services Canada	
Johnson A., Robin G.		Ball M., Youssef F.	
Agriculture and Agri-Food Canada		Others	
Gairdner A., Van Vugt D.		Asselin Y., Bradet L., Diamond D., Gupta K., Otis L., Pelchat C., Perez P., Peterson B., Thouin J.-C.	
Others		Governor General's Friendship Visit to Shanghai, Guangzhou, Chengdu and Beijing (China) .....	525,020
Baranroch L., Bensadoun A., Jamaleddine M., Ritz J., Saada J., Selmani A.	27,178	Jean M. Her Excellency the Rt. Hon., Lafond M. J.-D. His Excellency	
Prime Minister's Visit to Paris (France) - Summit on Libya .....		Government House	
House of Commons		Barangé S., Barsalou S., Blouin M., Flegel P., Létourneau M.-É., Luo R., MacIntyre C., Mousseau D., Plouffe L., Sajous E., Tshimbala A., Vaillant J.	
Harper Rt. Hon. S.J., Cannon Hon. L.		House of Commons	
Prime Minister's Office		Prentice Hon. J.	
Atwood M., Barrett A., Bonokoski E., Campbell A., Di Mambro J., Hannaford N., Hunt J., Lalonde G., Larlee L., MacDougall A., McGuigan A., Novak R., Plouffe M.-A., Ransom D., Ricciuto G.		Foreign Affairs and International Trade Canada	
Privy Council Office		Boucher C., Guérin M., Huot-Bolduc F., Lachance A., Mulroney Amb. D., Peck R., Sunquist K., Sylvain C., Thisson S.	
Brown A., Carrière C., Cloutier B., Larocque D., Laurin A., Pappas C., Picard A., Prusakowski T., Rigby S.		Department of National Defence	
Foreign Affairs and International Trade Canada		Ambata Cpl. J., Bouchard Cpt. B., Brais Maj. C., Gijzen Lt (N) L., Gouin Sgt. S., Jucale Pte F.G., Kuelz MCpl. E., Roach WO A., Van der Kamp Cpt. L.	
Lambert D., Therrien P.		Public Works and Government Services Canada	
Department of National Defence		Gao H., Raynaud M., Shi L., Situ M., Wang X., Zhang Z., Zhou C.	
MacLeod Dr. S.		Environment Canada	
Start-up costs and advance team for the Prime Minister's Visit to Deauville (France) - G8 Summit .....	40,145	Couineau P.	
Foreign Affairs and International Trade Canada		Others	
Lambert D.		Armstrong Dr. R., Cheung Dr. M.T., Déry L., Harder P.V., Jedwab J., John GC E., Johnson B., Lafond M.-É., Lary D., Leng H., McNamara B., Prentice K., Thom B., Woo Y.P.	
Start-up costs and advance team for the Prime Minister's Visit to Honolulu (Hawaii) - Asia-Pacific Economic Cooperation (APEC) Summit 2011 .....		Governor General's Visit to Kuwait City (Kuwait) and Doha (Qatar) .....	182,579
Foreign Affairs and International Trade Canada		Johnston D. His Excellency the Rt. Hon., Johnston S. Her Excellency	
Kern M.		Government House	
Start-up costs and advance team for the Prime Minister's Visit to Perth (Australia) - Commonwealth Heads of Government Meeting (CHOGM) 2011 .....		Charette J., Helmes-Hayes P., Mousseau D., Wallace S.	
Foreign Affairs and International Trade Canada		House of Commons	
Kern M.		Cannon Hon. L.	
Start-up costs and advance team for the Prime Minister's Visit to London (United Kingdom) - Royal Wedding 2011 (visit was cancelled due to Elections Canada) .....	117,054		
Governor General's Visit to Ljubljana (Slovenia), Zagreb, Dubrovnik and Split (Croatia), and Athens (Greece) - November 2009 .....	4,034		

# Foreign Affairs and International Trade Department

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade Canada Bacile R., Holmes J., Huber M., Huot-Bolduc F., Lachance A., Lantsman M., Lessard M.V., Terrien P.		6 <sup>th</sup> International Conference on Adult Education (CONFINTEA VI) in Belém (Brazil).....	5,883
Department of National Defence Bélanger W.O.P., Caron Cpt. C., Montague Lt (N) M., Thomas Cpt. M., Veillette MCpl. D.		Foreign Affairs and International Trade Canada Avdyeyeva Y.	
Public Works and Government Services Canada Ghabrial H.		Learning and Technology World Forum (Incorporating Moving Young Minds) in London (United Kingdom) .....	5,707
Governor General's Visit to Mexico City (Mexico) - Celebration of the Bicentennial of Mexico's Independence.....	18,922	Foreign Affairs and International Trade Canada David D.	
Jean M. Her Excellency the Rt. Hon., Lafond M. J.-D. His Excellency.		2 <sup>nd</sup> Bologna Policy Forum and Ministerial Anniversary Conference in Vienna (Austria) .....	252
Government House Blouin M., Sajous E.		Foreign Affairs and International Trade Canada Rollins D.	
Foreign Affairs and International Trade Canada Guérin M., Lachance A., Peck R.		Minister of Foreign Affairs (MINA) to New York City (USA) - 2010 Review Conference of the Parties to the Treaty on the Non-Proliferation of Nuclear Weapons (NPT) .....	107,128
Department of National Defence Thomas Cpt. M., Veillette MCpl. D.		House of Commons Cannon Hon. L.	
Public Works and Government Services Canada Chauvet M., Roure E.		Foreign Affairs and International Trade Canada Brodeur Y., Fitchett J., Gastshore G., Gilles D., Giroux A.-F., Goulet A., Grenier Amb. M., Hong P., Loubier C., Munro H., Sinclair D., Tan J., Tremblay P.	
Start-up costs for the Governor General's Visit to London (United Kingdom) - Royal Wedding 2011 .....	8,859	Minister of Foreign Affairs (MINA) and Minister of International Cooperation (MINE) to New York City (USA) - International Pledging Conference on Haiti .....	14,483
Inauguration of President-elect Jose Mujica in Montevideo (Uruguay) - March 2010 .....	369	House of Commons Coderre Hon. D., Dorion J., Pearson G.	
Inauguration of President Viktor Yanukovych in Kyiv (Ukraine) - February 2010 .....	677	Foreign Affairs and International Trade Canada Cote A.	
Inauguration of the President-elect Laura Chinchilla in San José (Costa Rica) .....	7,893	Canadian International Development Agency Fletcher J.	
House of Commons Kent Hon. P.		Minister of Foreign Affairs (MINA) to Kraków (Poland) - 10 <sup>th</sup> anniversary High-level Ministerial Meeting .....	31,819
Foreign Affairs and International Trade Canada Cayer R., Johnston E.		Foreign Affairs and International Trade Canada Angell D., Cayer R., Lussier A., McQueen C., Tchoukaleyska P.	
Inauguration of the President-elect Juan Manuel Santos in Bogotá (Colombia) .....	11,154	Ministerial Council Meeting, Organization for Economic Co-operation and Development (OECD) in Paris (France) .....	33,036
House of Commons Kenney Hon. J.		House of Commons McCallum Hon. J., Menzies Hon. T., Mulcair T., Paillé D.	
Foreign Affairs and International Trade Canada Agnes K., Yousif J.		Foreign Affairs and International Trade Canada Clarke W.	
Inauguration of the President-elect Dilma Rousseff in Brasília (Brazil) .....	19,385	Review Conference of the Rome Statute of the International Criminal Court (ICC) in Kampala (Uganda) .....	39,404
House of Commons Ambrose Hon. R.		Foreign Affairs and International Trade Canada Kessel A., Nolke S., Sproule D., Vamos-Goldman A., Van Nes E.	
Public Works and Government Services Canada MacAngus R.	44,656	Minister of Foreign Affairs (MINA) to New York City (USA) - 65 <sup>th</sup> Session of the United Nations General Assembly (UNGA) .....	430,598
Canonization of Brother André in Holy See (Vatican City) .....		House of Commons Cannon Hon. L., Kent Hon. P., Obhrai D., Oda Hon. B.	
House of Commons Blaney S., Cannon Hon. L., Champagne Sen. A., Fortin-Duplessis S., Kinsella Hon. N.A., Lebel Hon. D., Lemieux P.		Foreign Affairs and International Trade Canada Angell D., Bejzyk M., Benson I., Bobish D., Boisclair M., Brodeur Y., Cayer R., Cripton E., Croteau J., DeBellefeuille M., Delisle R., Duplessis J.-M., Gartshore G., Grinius M., Heaton J., Hiebert D., Hirji H., Holmes J., Hung K., Ivkoff C., Jeffrey H., Kessel A.,	
Bicentennial anniversary of Argentina's independence in Buenos Aires (Argentina) - The May Revolution .....	25,979		
House of Commons Kent Hon. P.			
Foreign Affairs and International Trade Canada Gagnon Y., Guérin M., McDonald M.			
State Funeral of Prime Minister David Thompson in Bridgetown (Barbados) .....	3,191		
House of Commons Oliver Sen. D.			

# Foreign Affairs and International Trade Department

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$	\$
Kourany U., Lantsman M., Laquerre P., Lorre A.-T., Macartney K., McDonald M., McIntosh N., McLaughlin S., Millington S., Munro H., Nadeau D., Peterson B., Rabkin M., Reeder N., Scott I., Stevens F., Stuewer N., Tan J., Zarghami S.		
Canadian International Development Agency Fletcher J., Oliver J.		
14 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland) .....	22,502	10,268
Foreign Affairs and International Trade Canada Junke J., Lowe A., Major F., McCulloch M.		
Minister of State of Foreign Affairs (Americas) (MSFA) to Lima (Peru) - 40 <sup>th</sup> Session of the General Assembly of the Organization of American States (OAS) .....	45,386	33,099
House of Commons Kent Hon. P., Rafferty J.		
Foreign Affairs and International Trade Canada Asselin K., Bobyk B., Clark G., D'Costa P., Giroux P., Guérin M., Leduc S., McDonald M., McIntosh N., Patterson K., Wajda H.		
Minister of International Trade (MINT) to Sapporo (Japan) - 16 <sup>th</sup> APEC Ministers Responsible for Trade (MRT) .....	78,879	2,808
House of Commons Van Loan Hon. P.		
Foreign Affairs and International Trade Canada Buckler S., Gowling D., Jacques A., Leuprecht F., MacCartney K., Plunkett D., Preston T., Shaddick S., Walters C.		
Minister of Foreign Affairs (MINA) to Almaty (Kazakhstan) - Informal Ministerial Council Meeting of the Organization for Security and Cooperation in Europe (OSCE) Meeting .....	55,971	23,851
House of Commons Cannon Hon. L.		
Foreign Affairs and International Trade Canada Angell D., Lantsman M., Lessard M., Munro H., Nisan R., Terrien P.		
Minister of State of Foreign Affairs (Americas) (MSFA) to Kampala (Uganda) - 15 <sup>th</sup> African Union Summit (AU Summit) .....	31,427	15,808
House of Commons Kent Hon. P.		
Foreign Affairs and International Trade Canada Guérin M., McDonald M.		
43 <sup>rd</sup> ASEAN Post-Ministerial Conference/17 <sup>th</sup> ASEAN Regional Forum (ARF) in Hanoi (Vietnam) .....	88,167	49,107
House of Commons Cannon Hon. L.		
Foreign Affairs and International Trade Canada Boileau G., Burger N., Burley R., Clugston M., Lacasse J.-F., Lantsman M., Lessard M., Munro H., Sinclair D., Spiess A.-C., Terrien P.		
Minister of Foreign Affairs (MINA) to New York City (USA) - United Nations General Assembly (UNGA) special session on Pakistan floods .....	5,910	20,358
House of Commons Cannon Hon. L.		
Foreign Affairs and International Trade Canada Lantsman M., Watts R.		
15 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland) .....	9,939	51,054
Foreign Affairs and International Trade Canada Anderson L., Berry V.		
2010 UNESCO World Conference on Higher Education in Moscow (Russia) .....		
Department of Education Harpauer Hon. D., Roadhouse A.		
Council of Ministers of Education (Canada) Manca-Mangoff A.		
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - NATO Foreign Ministers' Meeting .....		
House of Commons Cannon Hon. L.		
Foreign Affairs and International Trade Canada Brodeur Y., Burger N., Hong P., Lantsman M., Munro H.		
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - Friends of Democratic Pakistan (FODP) Meeting .....		
Foreign Affairs and International Trade Canada Giokas G.		
Ministerial Council Meeting, Organization for Economic Co-operation and Development (OECD) in Paris (France) - Investing in Human and Social Capital: New Challenges .....		
Council of Ministers of Education (Canada) Manca-Mangoff A., McGifford Hon. D.		
Department of Education Hancock Hon. D., Nichol S.		
Department of Advanced Education and Literacy Philips E.		
Minister of State of Foreign Affairs (Americas) (MSFA) to Astana (Kazakhstan) - Organization for Security and Cooperation in Europe (OSCE) Meeting .....		
House of Commons Kent Hon. P.		
Foreign Affairs and International Trade Canada Benson I., Burger N., Fry H., McDonald M., Pierre-Wade M.		
Education World Forum 2011 (EWF) in London (United Kingdom) .....		
Department of Education Hine P., Rouble Hon. P.		
Council of Ministers of Education (Canada) Courchesne M.		
Minister of Foreign Affairs (MINA) to Doha (Qatar) - G8 Broader Middle East North Africa (G8-BMENA)/ Initiative's Forum for the Future .....		
House of Commons Cannon Hon. L.		
Foreign Affairs and International Trade Canada Ambelez M., Holmes J., Lantsman M., Munro H., Paquin B., Terrien P.		
Minister of Foreign Affairs (MINA) to Paris (France) - G8 Foreign Ministers' Meeting .....		
House of Commons Cannon Hon. L.		
Foreign Affairs and International Trade Canada Brodeur Y., Charbonneau M.-J., Guimond P., Hall J., Holmes J., Lantsman M., Munro H., Terrien P.		
International Conference on Haiti in Brussels (Belgium) .....		
House of Commons Obhrai Hon. D.		
Foreign Affairs and International Trade Canada Robert D., Vo S.		

## Foreign Affairs and International Trade Department

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Concluded

	\$
<i>International Summit on the Teaching Profession in New York City (USA) . . . . .</i>	<i>8,186</i>
Department of Education Currie Hon. D., Henke K., MacDonald A.	
Council of Ministers of Education (Canada) Buteau D.	
<i>Minister of Foreign Affairs (MINA) to Geneva (Switzerland) - 16<sup>th</sup> Session of the Human Rights Council (UNHRC) . . . . .</i>	<i>70,029</i>
House of Commons Cannon Hon. L.	
Foreign Affairs and International Trade Canada Bacile R., Berry V., Lantzman M., Majoaddad-Shahrooz K., Sunderland M., Terrien P.	
<i>Ministerial Pairing . . . . .</i>	<i>49,057</i>
Cannis J., Coderre Hon. D., Dorion J., Guimond C., Hall Findlay M., Lalonde F.	
<i>Minister of Foreign Affairs (MINA) Bilateral Visits (Visits Officers) . . . . .</i>	<i>57,769</i>
Foreign Affairs and International Trade Canada Bacile R., Cayer R., Munro H.	
<i>Minister of International Trade (MINT) Bilateral Visits (Visits Officer) . . . . .</i>	<i>13,598</i>
Foreign Affairs and International Trade Canada Berlanga P.	
<i>Minister of International Cooperation (MINE) Bilateral Visits (Visits Officers) . . . . .</i>	<i>66,391</i>
Foreign Affairs and International Trade Canada Benson I., Berlanga P., Cayer R., Lessard M., Munro H.	
<i>Minister of State of Foreign Affairs (Americas) (MSFA) Bilateral Visits (Visits Officers) . . . . .</i>	<i>42,787</i>
Foreign Affairs and International Trade Canada Benson I., Guérin M.	

**Human Resources and Skills Development****Department****COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES<sup>(1)</sup>**

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
Newfoundland and Labrador .....	3,216,941	912,217	4,129,158
Prince Edward Island .....	511,112	175,180	686,292
Nova Scotia—Federal .....	8,694,009	1,974,188	10,668,197
Nova Scotia—Enterprise Cape Breton Corporation (ECBC) .....	12,512,748	2,336,168	14,848,916
Nova Scotia—Enterprise Cape Breton Corporation (ECBC) (Section 9a) .....	3,905,706	762,072	4,667,778
Nova Scotia—Old Silicosis .....	356,216	50,160	406,376
New Brunswick .....	2,706,038	751,044	3,457,082
Quebec .....	16,497,462	3,986,549	20,484,011
Ontario .....	47,895,315	8,721,688	56,617,003
Manitoba .....	2,753,259	968,770	3,722,029
Saskatchewan .....	3,800,169	1,368,160	5,168,329
Alberta .....	8,497,466	2,242,792	10,740,258
British Columbia .....	11,519,756	5,357,811	16,877,567
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i> .....	2,220		2,220
Legal, medical, professional expenses related to Workers' Compensation— 3 <sup>rd</sup> party claims .....	(119,139)		(119,139)
Claim cost payments to locally engaged employees outside Canada (Section 7) .....	31,092		31,092
Compensation payments to other Government departments for employees locally engaged outside Canada .....	1,628		1,628
Less: recoveries			
Claim and administration expenses recovered from Crown agencies .....	56,511,821	16,443,749	72,955,570
Claim and administration expenses recovered from other Government departments .....	39,970,767	7,996,151	47,966,918
Claim and administration expenses recoveries related to employment insurance .....	436,667	87,333	524,000
Recoveries from responsible third parties (subrogation) .....	521,182		521,182
Net expenditures <sup>(4)</sup> .....	97,440,437	24,527,233	121,967,670
	25,341,561	5,079,566	30,421,127

<sup>(1)</sup> These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (*Government Employees Compensation Act*) and merchant seamen (*Merchant Seamen Compensation Act*)" (see Ministry Summary, section 14 of Volume II).

<sup>(2)</sup> Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and,

(c) employees of mines now operated by Enterprise Cape Breton Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

<sup>(3)</sup> Represents the federal government's net share of administration expenses of provincial boards. The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

<sup>(4)</sup> Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

# Parliament

## The Senate

### STATEMENT OF SESSIONAL ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2010-2011

Honourable Members of The Senate	Sessional allowances	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Andreychuk R, Sask . . . . .	132,300	66,137	101,846	Fraser J, Que . . . . .	132,300	15,961	133,739
Committee Chairman . . . . .	11,100			Committee Chairman . . . . .	11,100		
Angus W D, Que . . . . .	132,300	28,860	148,121	Frum L, Ont . . . . .	132,300	51,762	134,866
Committee Chairman . . . . .	11,100			Committee Deputy Chairman . . . . .	132,300	77,357	144,490
Attaullahjan S, Ont . . . . .	96,380	35,330	62,818	Committee Deputy Chairman . . . . .	5,600		
Baker G, NL . . . . .	132,300	106,858	119,687	Gerstein I, Ont . . . . .	132,300	41,162	152,866
Banks T, Alta . . . . .	132,300	69,772	153,120	Committee Deputy Chairman . . . . .	4,550		
Boisvenu P-H, Que . . . . .	132,300	34,606	113,232	Greene Raine N, BC . . . . .	132,300	71,933	114,762
Braley D, Ont . . . . .	114,518	34,046	36,335	Greene S, NS . . . . .	132,300	78,842	135,022
Brazeau P, Que . . . . .	132,300	24,810	135,810	Deputy Government Whip . . . . .	5,600		
Brown B, Alta . . . . .	132,300	179,376	151,846	Harb M, Ont . . . . .	132,300	6,281	151,072
Callbeck C S, PEI . . . . .	132,300	25,361	119,893	Hervieux-Payette C, Que . . . . .	132,300	35,813	147,474
Campbell L W, BC . . . . .	132,300	77,166	85,029	Committee Deputy Chairman . . . . .	5,600		
Carignan C, Que . . . . .	132,300	16,594	139,749	Housakos L, Que . . . . .	132,300	15,758	92,958
Carstairs S, Man . . . . .	132,300	139,715	140,490	Committee Deputy Chairman . . . . .	5,600		
Champagne A, Que . . . . .	132,300	15,039	130,219	Hubley E, PEI . . . . .	132,300	94,761	102,948
Committee Deputy Chairman . . . . .	5,600			Jaffer M S B, BC . . . . .	132,300	96,251	149,036
Chaput M, Man . . . . .	132,300	93,576	146,683	Committee Deputy Chairman . . . . .	5,600		
Committee Chairman . . . . .	11,100			Johnson J G, Man . . . . .	132,300	78,239	143,326
Cochrane E M, NL . . . . .	132,300	83,063	142,786	Committee Chairman . . . . .	5,272		
Comeau G J, NS . . . . .	132,300	116,983	58,843	Joyal S, Que . . . . .	132,300	7,182	151,760
Deputy Leader of the Government . . . . .	36,000			Committee Deputy Chairman . . . . .	6,729		
Cools A C, Ont . . . . .	132,300	41,587	152,487	Kenny C, Ont . . . . .	132,300	86,110	151,102
Cordy J, NS . . . . .	132,300	80,993	80,808	Keon W J, Ont <sup>(1)</sup> . . . . .	16,715	4,984	16,821
Cowan J, NS . . . . .	132,300	118,438	150,619	Kinsella N A, NB . . . . .	132,300	79,857	136,255
Leader of the Opposition . . . . .	36,000			Speaker of the Senate . . . . .	55,200		
Dallaire R, Que . . . . .	132,300	59,140	152,532	Kochhar V, Ont . . . . .	132,300	42,823	86,854
Committee Deputy Chairman . . . . .	5,600			Lang D, Yk . . . . .	132,300	104,951	138,919
Dawson D, Que . . . . .	132,300	78,724	132,708	Lapointe J, Que <sup>(1)</sup> . . . . .	89,978	11,784	83,576
Committee Chairman . . . . .	11,100			Lavigne R, Que <sup>(1)</sup> . . . . .	128,743	24,586	67,831
Day J A, NB . . . . .	132,300	92,471	145,019	LeBreton M, Ont . . . . .	132,300	12,829	109,966
Committee Chairman . . . . .	11,100			Government Leader . . . . .	75,500		
De Bané P, Que . . . . .	132,300	18,035	140,380	Losier-Cool R-M, NB . . . . .	132,300	82,667	145,725
Demers J, Que . . . . .	132,300	14,751	81,532	Speaker Pro Tempore . . . . .	(1,716)		
Di Nino C, Ont . . . . .	132,300	44,947	129,926	Lovelace Nicholas S M, NB . . . . .	132,300	93,119	142,202
Government Whip . . . . .	11,100			Macdonald M L, NS . . . . .	132,300	85,616	107,917
Committee Chairman . . . . .	11,100			Mahovlich F W, Ont . . . . .	132,300	96,967	125,438
Dickson F, NS . . . . .	132,300	43,753	122,891	Manning F, NL <sup>(1)</sup> . . . . .	132,300	146,760	145,843
Downe P E, PEI . . . . .	132,300	34,356	113,586	Marshall E, NL . . . . .	132,300	95,137	110,076
Committee Deputy Chairman . . . . .	1,867			Martin Y, BC . . . . .	132,300	155,118	136,797
Duffy M, PEI . . . . .	132,300	110,630	149,773	Committee Chairman . . . . .	11,309		
Dyck L E, Sask . . . . .	132,300	76,760	102,484	Massicotte P J, Que . . . . .	132,300	12,191	72,063
Committee Deputy Chairman . . . . .	5,600			McCoy E, Alta . . . . .	132,300	80,080	147,647
Eaton N, Ont . . . . .	132,300	43,896	127,053	Meighen M A, Ont . . . . .	132,300	71,751	141,608
Committee Chairman . . . . .	11,100			Committee Chairman . . . . .	11,100		
Eggleton A, Ont . . . . .	132,300	65,981	137,854	Mercer T M, NS . . . . .	132,300	158,086	149,175
Committee Chairman . . . . .	11,100			Chair Caucus of the Opposition . . . . .	5,600		
Fairbairn J, Alta . . . . .	132,300	70,716	127,294	Merchant P, Sask . . . . .	132,300	135,372	131,797
Finley D, Ont . . . . .	132,300	24,688	102,656	Meredith D, Ont . . . . .	37,343	7,790	19,063
Fortin-Duplessis S, Que . . . . .	132,300	26,599	143,874				
Fox F, Que . . . . .	132,300	15,092	130,005				

**Parliament****The Senate****STATEMENT OF SESSIONAL ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN  
2010-2011—Concluded**

Honourable Members of The Senate	Research assistance, staff and other expenses			Honourable Members of The Senate	Research assistance, staff and other expenses		
	Sessional allowances	Travel expenses	\$		Sessional allowances	Travel expenses	\$
Mitchell G, Alta.....	132,300	122,647	146,995	Runciman B, Ont.....	132,300	11,817	105,816
Committee Deputy Chairman .....	5,600			Ruth N, Ont .....	132,300	87,757	129,802
Mockler P, NB .....	132,300	53,057	146,640	Committee Chairman.....	5,612		
Committee Chairman.....	11,100			Segal H, Ont .....	132,300	27,803	147,924
Moore W P, NS .....	132,300	77,978	144,064	Committee Chairman.....	9,817		
Munson J, Ont .....	132,300	60,426	126,087	Seidman J, Que .....	132,300	7,903	73,189
Opposition Whip.....	6,500			Sibberson N G, NWT.....	132,300	175,515	145,514
Committee Deputy Chairman .....	5,600			Smith D P, Ont .....	132,300	29,550	149,946
Murray L, Ont .....	132,300	48,785	110,850	Committee Chairman.....	11,100		
Neufeld R, BC .....	132,300	107,497	75,892	Smith L, Que <sup>(1)</sup> .....	37,343	2,433	21,500
Committee Deputy Chairman .....	1,050			St. Germain G, BC.....	132,300	143,550	149,026
Nolin P C, Que.....	132,300	23,210	146,409	Committee Chairman.....	11,100		
Ogilvie K K, NS .....	132,300	92,360	88,248	Stewart Olsen C, NB.....	132,300	33,817	92,458
Committee Deputy Chairman .....	5,600			Stollery P A, Ont <sup>(1)</sup> .....	87,465	24,378	108,317
Oliver D H, NS .....	132,300	56,657	144,572	Committee Deputy Chairman .....	3,702		
Speaker Pro Tempore .....	24,516			Stratton T, Man .....	132,300	70,642	148,348
Patterson D G, Nunavut .....	132,300	133,588	137,507	Committee Chairman.....	3,521		
Committee Deputy Chairman .....	5,600			Committee Deputy Chairman .....	5,600		
Pépin L, Que .....	132,300	40,938	134,745	Tardif C, Alta .....	132,300	86,590	132,672
Peterson R W, Sask .....	132,300	108,895	129,040	Deputy Leader of the Opposition .....	22,800		
Pitfield P M, Ont .....	22,418		13,535	Tkachuk D, Sask .....	132,300	117,859	137,982
Plett D N, Man .....	132,300	144,484	117,797	Chair Caucus of the Government .....	6,500		
Poirier R-M, NB .....	132,300	69,782	115,871	Committee Chairman.....	11,100		
Poulin (Charette) M-P, Ont .....	132,300	29,252	137,991	Wallace J D, NB .....	132,300	83,808	97,722
Poy V, Ont .....	132,300	129,066	151,182	Committee Deputy Chairman .....	5,600		
Ringuelette P, NB .....	132,300	40,457	120,152	Walling P, Sask .....	132,300	132,140	144,025
Rivard M, Que .....	132,300	43,327	139,874	Committee Chairman.....	11,100		
Rivest J-C, Que .....	132,300	18,825	83,252	Watt C, Que .....	132,300	122,282	146,542
Robichaud F, NB .....	132,300	55,566	125,805	Zimmer R A A, Man .....	132,300	47,579	137,449
Committee Deputy Chairman .....	5,600			Total .....	14,445,932	7,208,647	13,258,077
Committee Chairman.....	11,100						

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 2010-2011 or during the last quarter of the preceding fiscal year.

**Parliament****House of Commons****STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2010-2011**

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Abbott Hon J . . . . .	157,731	227,153	Blackburn Hon J-P . . . . .	157,731	86,436
Ablonczy Hon D . . . . .	157,731	140,284	Blais R . . . . .	157,731	160,543
Aglukkaq Hon L . . . . .	157,731	247,962	<i>Allowance as Committee Vice-chair . . . . .</i>	5,608	
Albrecht H . . . . .	157,731	88,669	Blaney S . . . . .	157,731	80,947
<i>Allowance as Deputy Whip Government . . . . .</i>	11,015		<i>Allowance as Committee Chair . . . . .</i>	11,015	
Allen Malcolm . . . . .	157,731	94,716	Block K . . . . .	157,731	176,373
<i>Allowance as Caucus Chair Other Opposition Party . . . . .</i>	932		Bonsant F . . . . .	157,731	45,017
Allen Mike . . . . .	157,731	95,997	Bouchard R . . . . .	157,731	102,139
Allison D . . . . .	157,731	74,012	<i>Allowance as Committee Vice-chair . . . . .</i>	5,608	
<i>Allowance as Committee Chair . . . . .</i>	11,015		Boucher S . . . . .	157,731	37,528
Ambrose Hon R . . . . .	157,731	92,067	Boughen R . . . . .	157,731	155,356
Anders R . . . . .	157,731	88,542	Bourgeois D . . . . .	157,731	37,805
<i>Allowance as Committee Vice-chair . . . . .</i>	2,674		Braid P . . . . .	157,731	88,101
Anderson DL . . . . .	157,731	172,201	Breitkreuz G . . . . .	157,731	185,523
André G . . . . .	157,731	59,831	<i>Allowance as Committee Chair . . . . .</i>	11,015	
Andrews S . . . . .	157,731	156,073	Brison Hon S . . . . .	157,731	144,562
Angus C . . . . .	157,731	125,082	Brown G . . . . .	157,731	52,549
Armstrong S . . . . .	157,731	132,491	Brown L . . . . .	157,731	76,991
Arthur A . . . . .	157,731	56,644	Brown P . . . . .	157,731	106,924
Ashfield Hon K . . . . .	157,731	86,344	Brunooge R . . . . .	157,731	119,238
Ashton N . . . . .	157,731	187,812	Brunelle P . . . . .	157,731	60,498
Asselin G . . . . .	157,731	108,888	Byrne Hon G . . . . .	157,731	172,427
Atamanenko A . . . . .	157,731	161,609	Cadman D . . . . .	157,731	199,195
Bachand C . . . . .	157,731	62,347	Calandra P . . . . .	157,731	80,111
<i>Allowance as Committee Vice-chair . . . . .</i>	5,608		Calkins B . . . . .	157,731	171,179
Bagnell Hon L . . . . .	157,731	172,541	Cannan R . . . . .	157,731	81,636
Bains Hon N . . . . .	157,731	121,276	Cannis J . . . . .	157,731	51,521
Baird Hon J . . . . .	157,731	9,082	<i>Allowance as Committee Vice-chair . . . . .</i>	5,608	
Beaudin J . . . . .	157,731	39,604	Cannon Hon L . . . . .	157,731	30,998
Bélanger Hon M . . . . .	157,731	28,709	Cardin S . . . . .	157,731	49,807
<i>Allowance as Committee Vice-chair . . . . .</i>	5,608		Carrie C . . . . .	157,731	57,670
Bellavance A . . . . .	157,731	67,027	Carrier R . . . . .	157,731	34,801
<i>Allowance as Committee Vice-chair . . . . .</i>	5,608		Casson Hon R . . . . .	157,731	211,154
Bennett Hon C . . . . .	157,731	137,079	Charlton C . . . . .	157,731	77,056
Benoit L . . . . .	157,731	108,024	<i>Allowance as Deputy Whip Other Opposition Party . . . . .</i>	5,608	
<i>Allowance as Committee Chair . . . . .</i>	11,015		Chong Hon M . . . . .	157,731	82,198
Bernier Hon M . . . . .	157,731	94,175	<i>Allowance as Committee Chair . . . . .</i>	11,015	
<i>Allowance as Committee Chair . . . . .</i>	11,015		Chow O . . . . .	157,731	106,909
Bevilacqua Hon M . . . . .	66,598	30,590	Christopherson D . . . . .	157,731	61,202
<i>Allowance as Committee Vice-chair . . . . .</i>	2,400		<i>Allowance as Committee Vice-chair . . . . .</i>	5,608	
Bevington D . . . . .	157,731	205,555	Clarke R . . . . .	157,731	187,513
Bezan J . . . . .	157,731	172,312	Clement Hon T . . . . .	157,731	89,346
<i>Allowance as Committee Chair . . . . .</i>	11,015		Coady S . . . . .	157,731	179,410
Bigras B . . . . .	157,731	51,627	Coderre Hon D . . . . .	157,731	69,142
<i>Allowance as Committee Vice-chair . . . . .</i>	5,608		Comartin J . . . . .	157,731	119,798

**Parliament**  
**House of Commons**

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2010-2011—Continued

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Crowder J.....	157,731	130,399	Dufour N .....	157,731	62,790
Allowance as Caucus Chair			Duncan Hon J .....	157,731	124,804
Other Opposition Party .....	4,676		Duncan K .....	157,731	98,092
Allowance as Committee Vice-chair .....	5,608		Allowance as Committee Vice-chair .....	2,781	
Cullen N.....	157,731	197,454	Duncan L .....	157,731	132,305
Allowance as Committee Vice-chair .....	5,608		Dykstra R .....	157,731	121,215
Cummins JM .....	157,731	172,332	Easter Hon W .....	157,731	163,110
Cuzner R.....	157,731	174,342	Eyking Hon M .....	157,731	165,973
Allowance as Whip			Allowance as Committee Vice-chair .....	5,608	
Official Opposition .....	12,552		Faile M .....	157,731	47,822
D'Amours J-C .....	157,731	132,050	Fantino Hon J .....	53,453	21,939
Davidson P.....	157,731	97,776	Fast E .....	157,731	152,087
Allowance as Committee Vice-chair .....	5,608		Allowance as Committee Chair .....	11,015	
Davies D.....	157,731	176,701	Finley Hon D .....	157,731	56,988
Allowance as Committee Vice-chair .....	5,608		Flaherty Hon J .....	157,731	58,019
Davies E.....	157,731	180,764	Fletcher Hon S .....	157,731	152,015
Allowance as House Leader			Folco R .....	157,731	54,470
Other Opposition Party .....	15,834		Allowance as Committee Vice-chair .....	5,608	
Day Hon S .....	157,731	214,765	Foote J .....	157,731	227,620
DeBellefeuille C .....	157,731	54,520	Allowance as Deputy House Leader		
Allowance as Deputy Whip			Official Opposition .....	8,628	
Other Opposition Party .....	1,295		Freeman C .....	157,731	48,928
Allowance as Whip			Fry Hon H .....	157,731	196,749
Other Opposition Party .....	8,622		Allowance as Committee Chair .....	11,015	
Allowance as Committee Vice-chair .....	2,781		Gagnon C .....	157,731	66,700
Deschert B.....	157,731	68,799	Allowance as Deputy House Leader		
Del Mastro D.....	157,731	75,418	Other Opposition Party .....	5,608	
Demers N.....	157,731	46,380	Galipeau R .....	157,731	31,435
Deschamps J.....	157,731	71,709	Allowance as Committee Vice-chair .....	2,795	
Desnoyers L.....	157,731	64,021	Gallant C .....	157,731	61,987
Devolin B.....	157,731	86,370	Garneau M .....	157,731	29,588
Allowance as Assistant Deputy Chair of Committees of the Whole .....	15,621		Gaudet R .....	157,731	78,392
Dewar P .....	157,731	18,129	Généreux B .....	157,731	74,305
Dhaliwal S .....	157,731	160,341	Glover S .....	157,731	77,215
Dhalla R .....	157,731	113,897	Godin Y .....	157,731	123,804
Dion Hon S .....	157,731	36,903	Allowance as Whip		
Donnelly F .....	157,731	148,220	Other Opposition Party .....	11,165	
Dorion J .....	157,731	26,592	Allowance as Committee Vice-chair .....	5,608	
Allowance as Committee Vice-chair .....	2,705		Goldring P .....	157,731	134,533
Dosanjh Hon U .....	157,731	239,142	Goodale Hon RE .....	157,731	217,373
Dreeshen E .....	157,731	144,524	Allowance as House Leader		
Dryden Hon K .....	157,731	119,821	Official Opposition .....	17,304	
Duceppe G .....	157,731	141,396	Goodey Hon G .....	157,731	44,222
Allowance as Leader			Gourde J .....	157,731	86,720
Other Opposition Party .....	53,694		Gravelle C .....	157,731	103,422
			Grewal N .....	157,731	162,086
			Guarnieri Hon A .....	157,731	68,149
			Guay M .....	157,731	66,284

**Parliament****House of Commons****STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2010-2011—Continued**

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Guergis Hon H.....	157,731	98,151	Lake M.....	157,731	113,492
Guimond C.....	157,731	118,927	Lalonde F.....	157,731	28,644
Guimond M.....	157,731	111,155	Allowance as Committee Vice-chair.....	2,795	
Allowance as Whip.....			Lamoureux K.....	53,453	24,717
Other Opposition Party.....	2,543		Lauzon G.....	157,731	42,190
Allowance as Committee Vice-chair.....	5,608		Allowance as Caucus Chair.....	5,608	
Hall Findlay M.....	157,731	84,141	Government.....	11,015	
Harper Rt Hon S.....	157,731	54,598	Lavallée C.....	157,731	48,456
Harris J.....	157,731	147,194	Allowance as Committee Vice-chair.....	5,608	
Harris RM.....	157,731	248,846	Layton Hon J.....	157,731	223,646
Hawn Hon L.....	157,731	161,575	Allowance as Leader.....		
Hiebert R.....	157,731	117,603	Other Opposition Party.....	53,694	
Hill Hon J.....	89,466	127,660	Lebel Hon D.....	157,731	92,981
Hoback R.....	157,731	200,027	LeBlanc Hon D.....	157,731	156,751
Hoeppner C.....	157,731	206,271	Lee D.....	157,731	58,611
Allowance as Committee Chair.....	11,015		Lemay M.....	157,731	121,424
Holder E.....	157,731	81,498	Lemieux P.....	157,731	32,647
Holland M.....	157,731	115,591	Leslie M.....	157,731	141,793
Allowance as Committee Vice-chair.....	5,608		Allowance as Committee Vice-chair.....	5,608	
Hughes C.....	157,731	140,136	Lévesque Y.....	157,731	128,330
Hyer B.....	157,731	71,409	Lobb B.....	157,731	56,032
Ignatieff Hon M.....	157,731	239,921	Lukiwski T.....	157,731	157,710
Allowance as Leader.....			Lunn Hon GV.....	157,731	127,738
Official Opposition.....	75,516		Lunney J.....	157,731	162,122
Jean B.....	157,731	80,523	MacAulay Hon L.....	157,731	185,790
Jennings Hon M.....	157,731	29,137	Allowance as Committee Vice-chair.....	5,608	
Allowance as Deputy House Leader.....			MacKay Hon PG.....	157,731	73,171
Official Opposition.....	6,993		MacKenzie D.....	157,731	56,798
Julian P.....	157,731	145,299	Malhi Hon G.....	157,731	52,095
Kamp R.....	157,731	141,393	Malo L.....	157,731	41,766
Kania A.....	157,731	73,020	Maloway J.....	157,731	70,604
Allowance as Committee Chair.....	11,015		Mark IM.....	72,293	48,457
Karygiannis Hon J.....	157,731	37,557	Marston W.....	157,731	87,295
Keddy G.....	157,731	121,236	Martin A.....	157,731	134,287
Kennedy G.....	157,731	77,494	Martin Hon K.....	157,731	71,751
Kenney Hon JT.....	157,731	131,808	Martin PD.....	157,731	201,753
Kent Hon P.....	157,731	54,303	Allowance as Committee Vice-chair.....	5,608	
Kerr G.....	157,731	95,918	Masse B.....	157,731	104,999
Komarnicki E.....	157,731	73,051	Allowance as Committee Vice-chair.....	5,608	
Kramp D.....	157,731	75,932	Mathyssen I.....	157,731	115,969
Allowance as Committee Vice-chair.....	5,608		Allowance as Committee Vice-chair.....	5,608	
Laforest J-Y.....	157,731	61,291	Mayes C.....	157,731	132,909
Allowance as Committee Vice-chair.....	5,608		McCallum Hon J.....	157,731	120,502
Laframboise M.....	157,731	74,751	Allowance as Committee Vice-chair.....	2,705	
Allowance as Deputy Whip.....					
Other Opposition Party.....	4,313				
Allowance as Committee Vice-chair.....	2,795				

**Parliament****House of Commons****STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2010-2011 *Continued***

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses
	\$	\$		\$	\$
McColeman P.....	157,731	69,675	Pacetti M .....	157,731	62,634
McGuirey D.....	157,731	10,675	Allowance as Committee Vice-chair.....	5,608	
Allowance as House Leader.....			Paillé D.....	157,731	49,361
Official Opposition.....	21,875		Allowance as Committee Vice-chair.....	5,608	
Allowance as Committee Vice-chair.....	2,795		Paillé P-P.....	157,731	68,566
McKay Hon J.....	157,731	85,143	Paquette P.....	157,731	50,782
Allowance as Committee Chair.....	5,463		Allowance as House Leader.....		
McLeod C.....	157,731	151,416	Other Opposition Party .....	15,834	
Allowance as Committee Vice-chair.....	5,608		Paradis Hon C .....	157,731	77,589
McTeague Hon D.....	157,731	76,675	Patry B .....	157,731	28,320
Allowance as Committee Vice-chair.....	2,781		Allowance as Committee Vice-chair.....	5,608	
Ménard S .....	157,731	38,817	Payne LV .....	157,731	245,397
Allowance as Committee Vice-chair.....	5,608		Pearson GD .....	157,731	111,207
Mendes A.....	157,731	41,341	Petit D.....	157,731	57,651
Menzies Hon T .....	157,731	168,522	Plamondon L .....	157,731	84,759
Merrifield Hon R.....	157,731	126,639	Allowance as Caucus Chair.....		
Miller L.....	157,731	130,448	Other Opposition Party .....	5,608	
Allowance as Committee Chair.....	11,015		Poilievre P .....	157,731	23,384
Milliken Hon P .....	157,731	27,789	Pomerleau R.....	157,731	51,650
Allowance as Speaker of the House of Commons.....	75,516		Prentice Hon J .....	98,144	134,541
Minna Hon M.....	157,731	126,878	Preston J .....	157,731	72,863
Moore Hon J .....	157,731	159,416	Allowance as Committee Chair.....	11,015	
Moore Hon R .....	157,731	104,141	Proulx M .....	157,731	8,450
Mourani M.....	157,731	64,448	Allowance as Whip.....		
Mulcair T.....	157,731	64,252	Official Opposition .....	15,868	
Murphy B.....	157,731	125,564	Allowance as Deputy Whip.....		
Allowance as Committee Vice-chair.....	5,608		Official Opposition .....	4,931	
Murphy Hon S.....	157,731	79,118	Allowance as Committee Vice-chair.....	2,842	
Allowance as Committee Chair.....	11,015		Rae Hon B .....	157,731	144,787
Murray J.....	157,731	165,451	Rafferty J .....	157,731	155,037
Allowance as Committee Vice-chair.....	2,795		Raitt Hon L .....	157,731	107,335
Nadeau R.....	157,731	25,500	Rajotte J .....	157,731	171,227
Neville Hon A .....	157,731	162,719	Allowance as Committee Chair.....	11,015	
Nicholson Hon R .....	157,731	81,440	Ratansi Y .....	157,731	69,151
Norlock R.....	157,731	47,045	Allowance as Deputy Whip.....		
Obhrai D.....	157,731	205,300	Official Opposition .....	6,084	
O'Connor Hon G .....	157,731	12,741	Allowance as Committee Chair.....	5,489	
Allowance as Whip.....			Allowance as Committee Vice-chair.....	2,781	
Government .....	28,420		Rathgeber B .....	157,731	155,144
Oda Hon B .....	157,731	23,339	Regan Hon GP .....	157,731	74,392
Oliphant R .....	157,731	126,863	Reid S .....	157,731	2,440
Allowance as Committee Vice-chair.....	2,795		Allowance as Deputy House Leader.....		
O'Neill-Gordon T .....	157,731	101,205	Government .....	15,621	
Ouellet C .....	157,731	70,272	Richards B .....	157,731	178,926

**Parliament****House of Commons****STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2010-2011—Continued**

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Richardson L.....	157,731	200,198	Stanton B.....	157,731	65,031
Allowance as Committee Chair.....	11,015		Allowance as Committee Chair.....	11,015	
Rickford G.....	157,731	187,670	Stoffer P.....	157,731	103,610
Ritu Hon G.....	157,731	143,026	Allowance as Committee Vice-chair.....	5,608	
Rodriguez P.....	157,731	70,873	Storseth B.....	157,731	220,028
Allowance as Committee Vice-chair.....	5,608		Strahl Hon C.....	157,731	201,803
Rota A.....	157,731	116,832	Sweet D.....	157,731	65,982
Allowance as Caucus Chair			Allowance as Committee Chair.....	11,015	
Official Opposition.....	11,015		Szabo P.....	157,731	55,186
Allowance as Committee Vice-chair.....	2,795		Allowance as Committee Chair.....	5,489	
Roy J-Y.....	88,194	37,582	Thi Lac E-MT.....	157,731	75,764
Russell T.....	157,731	187,576	Thibeault G.....	157,731	90,147
Allowance as Committee Vice-chair.....	5,608		Thompson Hon G.....	157,731	104,965
Savage M.....	157,731	141,302	Tilson D.....	157,731	95,444
Savoie D.....	157,731	124,651	Allowance as Committee Chair.....	11,015	
Allowance as Deputy Chair of Committees of the Whole .....	15,621		Toews Hon V.....	157,731	101,963
Saxton A.....	157,731	144,530	Tonks A.....	157,731	62,924
Scarpaleggia F.....	157,731	46,248	Allowance as Committee Vice-chair.....	5,608	
Allowance as Committee Vice-chair.....	2,720		Trost B.....	157,731	128,912
Scheer A.....	157,731	101,263	Trudeau J.....	157,731	114,911
Allowance as Deputy Speaker and Chair of Committees of the Whole .....	39,179		Tweed M.....	157,731	185,176
Schellenberger GR.....	157,731	61,157	Allowance as Committee Chair.....	11,015	
Allowance as Committee Chair.....	11,015		Uppal T.....	157,731	164,179
Sgro Hon J.....	157,731	88,173	Valeriote F.....	157,731	66,240
Allowance as Committee Vice-chair.....	2,781		Van Kesteren D.....	157,731	97,759
Shea Hon G.....	157,731	78,438	Van Loan Hon P.....	157,731	55,867
Shipley B.....	157,731	128,422	Vellacott M.....	157,731	131,646
Shory D.....	157,731	220,031	Verner Hon J.....	157,731	60,121
Siksay WL.....	157,731	187,849	Vincent R.....	157,731	43,850
Allowance as Committee Vice-chair.....	5,608		Volpe Hon J.....	157,731	58,245
Silva M.....	157,731	120,323	Allowance as Committee Chair.....	5,463	
Simms S.....	157,731	202,786	Allowance as Committee Vice-chair.....	2,795	
Simson M.....	157,731	48,252	Wallace M.....	157,731	63,754
Smith J.....	157,731	130,059	Warawa M.....	157,731	167,163
Allowance as Committee Chair.....	11,015		Warkentin C.....	157,731	139,436
Sopuck R.....	53,453	36,285	Allowance as Committee Vice-chair.....	5,608	
Sorenson K.....	157,731	174,182	Wasylcyk-Leis J.....	13,144	22,514
Allowance as Committee Chair.....	11,015		Allowance as Committee Vice-chair.....	474	
St-Cyr T.....	157,731	38,076	Watson J.....	157,731	177,046
Allowance as Committee Vice-chair.....	5,608		Weston J.....	157,731	96,012
			Weston R.....	157,731	98,169
			Allowance as Committee Chair.....	11,015	
			Wilfert Hon B.....	157,731	119,758
			Allowance as Committee Vice-chair.....	11,215	

**Parliament**  
**House of Commons**

**STATEMENT OF SESSIONAL ALLOWANCES AND  
TRAVEL EXPENSES PAID IN 2010-2011—*Concluded***

Members of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$
Wong A.....	157,731	160,988
Woodworth S.....	157,731	47,006
Wrzesnewskyj B .....	157,731	60,867
<i>Allowance as Committee Vice-chair</i> .....	2,829	
Yeltch Hon L .....	157,731	154,208
Young T .....	157,731	117,372
Zarac L .....	157,731	63,135
Former Members <sup>(2)</sup> .....		3,469
Total .....	49,381,594	32,659,216

<sup>(1)</sup> This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 10 of this volume, entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

<sup>(2)</sup> Relocation, winding-up, resettlement and other expenses.

# Parliament

## House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2010-2011

Name	Parliamentary Secretary to the	Amount
		\$
Abbott Hon J	Minister of International Cooperation .....	9,412
Anderson DL	Minister of Natural Resources and for the Canadian Wheat Board .....	15,621
Boucher S	Minister of State (Status of Women)* .....	15,621
Brown L	Minister of International Cooperation .....	2,511
Carrie C	Minister of Health .....	15,621
Dechert B	Minister of Justice .....	15,621
Del Mastro D	Minister of Canadian Heritage .....	15,621
Duncan Hon J	Minister of Indian Affairs and Northern Development .....	5,491
Dykstra R	Minister of Citizenship and Immigration .....	15,621
Glover S	Minister of Canadian Heritage and Official Languages (Official Languages)* .....	6,555
	Minister of Indian Affairs and Northern Development .....	6,555
	Minister of Finance .....	2,511
Gourde J	Minister of Public Works and Government Services and to the Minister of National Revenue .....	13,110
	Minister of Public Works and Government Services and to the Minister of Canadian Heritage and Official Languages (Official Languages)* .....	2,511
Hawn Hon L	Minister of National Defence .....	15,621
Jean B	Minister of Transport, Infrastructure and Communities .....	15,621
Kamp R	Minister of Fisheries and Oceans .....	15,621
Keddy G	Minister of International Trade .....	15,621
Kerr G	Minister of Veterans Affairs .....	15,621
Komarnicki E	Minister of Human Resources and Skills Development and to the Minister of Labour .....	15,621
Lake M	Minister of Industry .....	15,621
Lemieux P	Minister of Agriculture .....	15,621
Lukiwski T	Leader of the Government in the House of Commons .....	15,621
MacKenzie D	Minister of Public Safety .....	15,621
McLeod C	Minister of National Revenue .....	2,511
Menzies Hon T	Minister of Finance .....	12,003
Obhrai D	Minister of Foreign Affairs .....	11,923
	Minister of Foreign Affairs and International Cooperation .....	3,697
Petit D	Minister of Justice .....	15,621
Poirievre P	Prime Minister and to the Minister of Intergovernmental Affairs .....	15,621
Rickford G	Minister of Canadian Heritage and Official Languages (Official Languages)* .....	6,555
	Minister of Indian Affairs and Northern Development .....	2,511
Saxton A	President of the Treasury Board .....	15,621
Warawa M	Minister of the Environment .....	15,621
Wong A	Minister of Citizenship, Immigration and Multiculturalism (Multiculturalism)* .....	15,621
	Total .....	415,903

\* Portfolio

**Privy Council  
Department**

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE			
(for the period April 1, 2010 to March 31, 2011)			
O'Connor Hon G.	28,217	2,122	30,339
Fletcher Hon S J	56,637	2,122	58,759
<b>Total</b>	<b>84,854</b>	<b>4,244</b>	<b>89,098</b>

**Privy Council****Office of the Chief Electoral Officer****STATEMENT OF EXPENDITURES—  
STATUTORY AUTHORITY AND PROGRAM EXPENDITURES**

Funding authority	Event delivery & political financing	Event readiness & improvements	Public education information & support	Electoral boundaries redistribution	Internal services	Total
	\$	\$	\$	\$	\$	\$
Vote 15 - Program expenditures .....	4,507,244	9,333,899	3,653,486		12,729,986	30,224,615
<i>Canada Elections Act—</i>						
41 <sup>st</sup> general election (May 2011).....	6,965,074	10,391,187			102,740	17,459,001
40 <sup>th</sup> general election (October 2008).....	1,322,454				35,400	1,357,854
November 2010 By-elections.....	2,532,451					2,532,451
Other general elections and by-elections * .....	806,051				22,623	828,674
<i>Electoral Boundaries Readjustment Act</i> .....				496,555		496,555
Quarterly Allowances to Political Parties*.....	27,401,574					27,401,574
<i>Electoral District Associations' Auditors Subsidy*</i> .....	950,102					950,102
Other statutory expenditures under the <i>Canada Elections Act</i> .....	3,132,185	18,549,472	5,338,763		31,472,268	58,492,688
	43,109,891	28,940,659	5,338,763	496,555	31,633,031	109,518,899
Contributions to employee benefit plans related to Vote 15 .....	1,007,605	2,086,614	816,745		2,845,818	6,756,782
Contributions to employee benefit plans related to election workers .....	517,341					517,341
<b>Total</b> .....	<b>49,142,081</b>	<b>40,361,172</b>	<b>9,808,994</b>	<b>496,555</b>	<b>47,208,835</b>	<b>147,017,637</b>

\* In prior years, these amounts were reported under Other statutory expenditures under the *Canada Elections Act*.

**DETAILS OF EXPENDITURES—41<sup>st</sup> GENERAL ELECTION (MAY 2011)**

Statutory authority under the <i>Canada Elections Act</i>	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Internal services	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Newfoundland and Labrador .....	178,874	44,440				223,314
Prince Edward Island .....	63,165	15,309				78,474
Nova Scotia .....	212,233	55,055				267,288
New Brunswick .....	170,049	52,903				222,952
Quebec .....	1,337,303	329,273				1,666,576
Ontario .....	2,281,036	453,716				2,734,752
Manitoba .....	249,512	63,027				312,539
Saskatchewan .....	199,271	38,134				237,405
Alberta .....	437,676	102,288				539,964
British Columbia .....	750,724	154,401				905,125
Yukon Territory .....	22,290	6,626				28,916
Northwest Territories .....	18,390	4,308				22,698
Nunavut .....	12,593	10,350				22,943
	5,933,116	1,329,830				7,262,946
Ottawa Headquarters.....	1,031,958	9,061,357			102,740	10,196,055
<b>Total</b> .....	<b>6,965,074</b>	<b>10,391,187</b>			<b>102,740</b>	<b>17,459,001</b>

DETAILS OF EXPENDITURES—40<sup>th</sup> GENERAL ELECTION (OCTOBER 2008)

Statutory authority under the <i>Canada Elections Act</i>	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Internal services	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Newfoundland and Labrador .....	47,633					47,633
Prince Edward Island .....	22,370					22,370
Nova Scotia .....	51,390					51,390
New Brunswick .....	(43,691)					(43,691)
Quebec .....	(150,818)					(150,818)
Ontario .....	768,760					768,760
Manitoba .....	18,518					18,518
Saskatchewan .....	13,194					13,194
Alberta .....	(52,585)					(52,585)
British Columbia .....	296,595					296,595
Yukon Territory .....	1,198					1,198
Northwest Territories .....	(69)					(69)
Nunavut .....	41,556					41,556
	1,014,051					1,014,051
Reimbursement of election expenses to political parties .....	2,387					2,387
Ottawa Headquarters .....	306,016				35,400	341,416
Total.....	1,322,454				35,400	1,357,854

## DETAILS OF STATUTORY EXPENDITURES—NOVEMBER 2010 BY-ELECTIONS

Statutory Authority	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Internal services	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters.....	1,299,950					1,299,950
Vaughan (Ontario) .....	374,372					374,372
Dauphin - Swan River - Marquette (Manitoba) .....	564,478					564,478
Winnipeg North (Manitoba) .....	293,651					293,651
Total.....	2,532,451					2,532,451

# Public Safety and Emergency Preparedness

## Correctional Service of Canada

### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Capital	Total
	\$	\$	\$
Archambault Institution, Sainte-Anne-des-Plaines, Que . . . . .	33,382,697	4,507,273	37,889,970
Atlantic Institution, Renous, NB . . . . .	34,031,812	543,330	34,575,142
Bath Institution, Bath, Ont . . . . .	30,349,334	4,763,159	35,112,493
Beaver Creek Institution, Gravenhurst, Ont . . . . .	11,299,375	550,379	11,849,754
Bowden Institution, Innisfail, Alta . . . . .	45,448,092	5,757,599	51,205,691
Collins Bay Institution, Kingston, Ont . . . . .	37,023,186	2,635,054	39,658,240
Cowansville Institution, Cowansville, Que . . . . .	35,751,611	3,857,034	39,608,645
Donnacona Institution, Donnacona, Que . . . . .	41,087,821	3,330,262	44,418,083
Dorchester Penitentiary, Dorchester, NB . . . . .	39,948,598	5,208,696	45,157,294
Drumheller Institution, Drumheller, Alta . . . . .	43,183,181	4,184,492	47,367,673
Drummond Institution, Drummondville, Que . . . . .	33,049,039	390,191	33,439,230
Edmonton Institution for Women, Edmonton, Alta . . . . .	19,894,002	2,341,893	22,235,895
Edmonton Institution, Edmonton, Alta . . . . .	36,835,496	4,044,752	40,880,248
Federal Training Centre, Laval, Que . . . . .	18,651,232	4,200,632	22,851,864
Fenbrook Institution, Gravenhurst, Ont . . . . .	33,231,317	4,003,449	37,234,766
Ferndale Institution, Mission, BC . . . . .	9,777,724	802,594	10,580,318
Fraser Valley Institution, Abbotsford, BC . . . . .	16,461,639	655,487	17,117,126
Frontenac Institution, Kingston, Ont . . . . .	11,836,461	620,070	12,456,531
Grand Valley Institution for Women, Kitchener, Ont . . . . .	21,263,872	1,512,449	22,776,321
Grande Cache Institution, Grande Cache, Alta . . . . .	29,207,581	2,501,141	31,708,722
Grierson Institution, Edmonton, Alta . . . . .	3,537,406	145,710	3,683,116
Joliette Institution, Joliette, Que . . . . .	17,653,754	675,107	18,328,861
Joyceville Institution, Kingston, Ont . . . . .	34,698,608	1,454,765	36,153,373
Kem Institution, Agassiz, BC . . . . .	34,631,830	6,075,341	40,707,171
Kingston Penitentiary, Kingston, Ont . . . . .	48,866,928	2,875,417	51,742,345
Kwikwəwelhp Healing Village, Harrison Mills, BC . . . . .	6,195,761	2,636,649	8,832,410
La Macaza Institution, La Macaza, Que . . . . .	27,955,492	3,887,821	31,843,313
Leclerc Institution, Laval, Que . . . . .	39,718,398	1,560,330	41,278,728
Matsqui Institution, Abbotsford, BC . . . . .	30,932,468	9,142,032	40,074,500
Millhaven Institution, Bath, Ont . . . . .	45,928,480	4,026,888	49,955,368
Mission Institution, Mission, BC . . . . .	25,634,971	2,924,567	28,559,538
Montée Saint-François Institution, Laval, Que . . . . .	14,358,865	2,752,188	17,111,053
Mountain Institution, Agassiz, BC . . . . .	32,565,113	3,847,275	36,412,388
National Headquarters, Ottawa, Ont . . . . .	239,415,758	54,422,779	293,838,537
Nova Institution for Women, Truro, NS . . . . .	16,319,416	583,788	16,903,204
Okimaw Ohci Healing Lodge, Maple Creek, Sask . . . . .	7,690,475	639,678	8,330,153
Pacific Institution/Regional Treatment Centre, Abbotsford, BC . . . . .	50,400,825	1,038,323	51,439,148
Pé Sákastew Centre, Hobbema, Alta . . . . .	6,977,444	226,311	7,203,755
Pittsburgh Institution, Kingston, Ont . . . . .	13,184,372	394,329	13,578,701
Port-Cartier Institution, Port-Cartier, Que . . . . .	32,257,567	721,731	32,979,298
Regional Correctional Staff College - Atlantic, Memramcook, NB . . . . .	2,337,109		2,337,109
Regional Correctional Staff College - Ontario, Kingston, Ont . . . . .	4,140,225	608,727	4,748,952
Regional Correctional Staff College - Pacific, Abbotsford, BC . . . . .	2,556,088		2,556,088
Regional Correctional Staff College - Prairies, Saskatoon, Sask . . . . .	3,936,479		3,936,479
Regional Correctional Staff College - Quebec, Laval, Que . . . . .	4,453,866	624,641	5,078,507
Regional Headquarters Atlantic, Moncton, NB . . . . .	38,580,915	1,003,117	39,584,032
Regional Headquarters Ontario, Kingston, Ont . . . . .	49,073,197	11,837,116	60,910,313
Regional Headquarters Pacific, Abbotsford, BC . . . . .	45,959,142	3,798,578	49,757,720
Regional Headquarters Prairies, Saskatoon, Sask . . . . .	43,013,688	2,344,341	45,358,029
Regional Headquarters Quebec, Laval, Que . . . . .	50,109,666	910,302	51,019,968
Regional Mental Health Centre, Sainte-Anne-des-Plaines, Que . . . . .	9,055,989		9,055,989
Regional Parole Offices - Atlantic, Moncton, NB . . . . .	23,898,940	660,088	24,559,028
Regional Parole Offices - Ontario, Kingston, Ont . . . . .	54,001,819	1,048,706	55,050,525
Regional Parole Offices - Pacific, Abbotsford, BC . . . . .	41,657,547	64,858	41,722,405
Regional Parole Offices - Prairies, Winnipeg, Man . . . . .	51,383,319	1,141,062	52,524,381
Regional Parole Offices - Quebec, Montreal, Que . . . . .	54,247,523	747,523	54,995,046
Regional Psychiatric Centre, Saskatoon, Sask . . . . .	40,536,286	8,205,256	48,741,542

**Public Safety and Emergency Preparedness**  
**Correctional Service of Canada**

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Capital	Total
	\$	\$	\$
Regional Reception Centre, Sainte-Anne-des-Plaines, Que . . . . .	38,389,280	1,023,587	39,412,867
Regional Treatment Centre, Kingston, Ont . . . . .	18,905,242	100,054	19,005,296
Riverbend Institution, Prince Albert, Sask . . . . .	9,449,596	599,682	10,049,278
Rockwood Institution, Stony Mountain, Man . . . . .	10,044,617	447,758	10,492,375
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que . . . . .	17,208,285	6,328,191	23,536,476
Saskatchewan Penitentiary, Prince Albert, Sask . . . . .	59,921,192	8,415,094	68,336,286
Shepody Healing Centre, Dorchester, NB . . . . .	10,605,077		10,605,077
Springhill Institution, Springhill, NS . . . . .	43,434,042	4,755,966	48,190,008
Stony Mountain Institution, Winnipeg, Man . . . . .	45,202,362	3,065,469	48,267,831
Warkworth Institution, Campbellford, Ont . . . . .	42,642,604	5,434,099	48,076,703
Westmorland Institution, Dorchester, NB . . . . .	13,403,226	2,898,918	16,302,144
William Head Institution, Victoria, BC . . . . .	12,421,167	235,158	12,656,325
Willow Cree Healing Lodge, Duck Lake, Sask . . . . .	5,748,358	109,349	5,857,707
Total . . . . .	2,156,954,847	222,848,605	2,379,803,452

**Treasury Board****Secretariat****DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES**

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department—						
Operating expenditures .....	1			3,836,309	35,222,512	8,629,383
Grants and contributions.....	10	673,000				
Canadian Dairy Commission—						
Program expenditures .....	25					165,995
Canadian Food Inspection Agency—						
Operating expenditures and contributions.....	30			2,546,321	23,010,635	17,199,052
Capital expenditures .....	35				4,620,245	
Canadian Grain Commission—						
Program expenditures .....	40				237,800	169,108
Atlantic Canada Opportunities Agency—						
Department—						
Operating expenditures .....	1			9,553	3,982,015	1,153,978
Canada Revenue Agency—						
Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> .....	1	44,372,522		33,793,132		82,457,550
Capital expenditures .....	5	3,347,516				
Canadian Heritage—						
Department—						
Operating expenditures .....	1			179,070	12,723,724	3,318,186
Canadian Museum for Human Rights—						
Payments to the Canadian Museum for Human Rights for operating and capital expenditures .....	35					222,657
Canadian Museum of Civilization—						
Payments to the Canadian Museum of Civilization for operating and capital expenditures .....	40					80,318
Canadian Museum of Nature—						
Payments to the Canadian Museum of Nature for operating and capital expenditures .....	45					127,081
Canadian Radio-television and Telecommunications Commission—						
Program expenditures .....	50			394,226	1,067,016	904,176
Library and Archives of Canada—						
Operating expenditures .....	55			191,485	4,705,585	1,188,894
National Arts Centre Corporation—						
Payments to the National Arts Centre Corporation for operating expenditures .....	65			451,947		
National Battlefields Commission—						
Program expenditures .....	70				367,716	
National Film Board—						
Program expenditures .....	75				438,135	830,272

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—Continued

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
National Gallery of Canada— Payments to the National Gallery of Canada for operating and capital expenditures .....	80					150,000
National Museum of Science and Technology— Payments to the National Museum of Science and Technology for operating and capital expenditures .....	90			890,737		99,852
Office of the Co-ordinator, Status of Women— Operating expenditures .....	95				429,255	171,677
Public Service Commission— Program expenditures .....	105			606,797	3,297,900	1,957,498
Public Service Labour Relations Board— Program expenditures .....	110			79,246	303,538	109,160
Public Service Staffing Tribunal— Program expenditures .....	115			28,028	47,118	51,382
Registry of the Public Servants Disclosure Protection Tribunal— Program expenditures .....	120				82,200	
Telefilm Canada— Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> .....	125				252,658	
Citizenship and Immigration— Department— Operating expenditures .....	1			1,920,653	19,456,203	5,561,248
Grants and contributions .....	5	5,244,750				
Immigration and Refugee Board of Canada— Program expenditures .....	10			1,036,126	4,494,555	655,583
Economic Development Agency of Canada for the Regions of Quebec— Operating expenditures .....	1			4,005	2,094,018	627,956
Environment— Department— Operating expenditures .....	1			3,564,795	23,489,901	9,920,251
Canadian Environmental Assessment Agency— Program expenditures .....	15				1,649,266	
National Round Table on the Environment and the Economy— Program expenditures .....	20			3,379	236,603	
Parks Canada Agency— Program expenditures .....	25			75,791		5,661,126
Finance— Department— Operating expenditures .....	1			75,273	4,450,128	1,330,277

# Treasury Board Secretariat

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—Continued

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
Auditor General—		\$	\$	\$	\$	\$
Program expenditures .....	15			12,374	3,664,597	
Canadian International Trade Tribunal—						
Program expenditures .....	20			75,870	349,636	
Financial Transactions and Reports Analysis Centre of Canada—						
Program expenditures .....	25			313,796	2,116,842	409,247
Fisheries and Oceans—						
Operating expenditures .....	1			6,138,598	23,893,315	13,095,433
Capital expenditures .....	5			149,764		166
Grants and contributions .....	10	250,000				
Foreign Affairs and International Trade—						
Department—						
Operating expenditures .....	1			3,982,192	9,026,944	12,460,226
Canadian International Development Agency—						
Operating expenditures .....	20			67,075	9,191,208	5,291,840
International Development Research Centre—						
Payments to the International Development Research Centre .....	35	829,000				
International Joint Commission (Canadian Section)—						
Program expenditures .....	40			13,847	423,337	4,698
Governor General—						
Program expenditures .....	1			20,233	822,850	178,876
Health—						
Department—						
Operating expenditures .....	1			9,788,701	22,777,639	14,605,275
Assisted Human Reproduction Agency of Canada—						
Program expenditures .....	15				496,142	13,554
Canadian Institutes of Health Research—						
Operating expenditures .....	20			381,046	2,162,017	1,545,715
Grants .....	25	11,770,000				
Hazardous Materials Information Review Commission—						
Program expenditures .....	30				242,758	124,260
Patented Medicine Prices Review Board—						
Program expenditures .....	35			48,418	393,427	
Public Health Agency of Canada—						
Operating expenditures .....	40			2,400,654	17,601,810	3,652,320
Human Resources and Skills Development—						
Department—						
Operating expenditures .....	1			284,880	29,316,550	9,512,163
Grants and contributions .....	5	14,750,000				

# Treasury Board Secretariat

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—Continued

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$	\$
Canada Industrial Relations Board—						
Program expenditures .....	10			76,245	372,395	172,638
Canadian Artists and Producers Professional Relations Tribunal—						
Program expenditures .....	20			5,874	92,004	
Canadian Centre for Occupational Health and Safety –						
Program expenditures .....	25				323,525	178,113
Indian Affairs and Northern Development—						
Department—						
Operating expenditures .....	1			324,194	21,996,245	6,872,943
Grants and contributions .....	10	12,127,933				
Payments to Canada Post Corporation .....	15	2,000,000				
Office of the Federal Interlocutor for Metis and non-status Indians—						
Operating expenditures .....	20				452,093	160,690
Canadian Northern Economic Development Agency—						
Operating expenditures .....	40				684,462	113,906
Canadian Polar Commission—						
Program expenditures .....	50				45,350	
Indian Residential Schools Truth and Reconciliation Commission—						
Program expenditures .....	60				16,953,318	
Registry of the Specific Claims Tribunal—						
Program expenditures .....	65				118,642	
Industry—						
Department—						
Operating expenditures .....	1			980,859	19,073,941	7,675,726
Canadian Space Agency—						
Operating expenditures .....	25			144,468	10,401,938	767,655
Grants and contributions .....	35	750,000				
Canadian Tourism Commission—						
Payments to the Canadian Tourism Commission .....	40			821,691		
Copyright Board—						
Program expenditures .....	45			42,008	116,980	
National Research Council of Canada—						
Operating expenditures .....	60	311,300		3,553,392		13,543,249
Grants and contributions .....	70	410,000				
Natural Sciences and Engineering Research Council—						
Operating expenditures .....	75				2,069,703	395,124
Grants .....	80	17,407,000				
Registry of the Competition Tribunal—						
Program expenditures .....	85			30,580	93,026	
Social Sciences and Humanities Research Council —						
Operating expenditures .....	90			154,488	1,150,815	512,942
Grants .....	95	2,646,625				

# Treasury Board Secretariat

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—Continued

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
Standards Council of Canada—		\$	\$	\$	\$	\$
Payments to the Standards Council of Canada	100					1,217,841
Statistics Canada—						
Program expenditures .....	105			210,765	23,153,007	8,981,239
Justice—						
Department—						
Operating expenditures .....	1			10,152,185	13,030,603	10,211,530
Canadian Human Rights Commission—						
Program expenditures .....	10			179,867	831,370	375,206
Canadian Human Rights Tribunal—						
Program expenditures .....	15			30,399	195,234	111,155
Commissioner for Federal Judicial Affairs—						
Operating expenditures .....	20			128,691	358,933	56,997
Canadian Judicial Council—						
Operating expenditures .....	25			13,003	65,173	16,540
Courts Administration Service—						
Program expenditures .....	30			146,197	808,930	747,313
Office of the Director of Public Prosecutions—						
Program expenditures .....	35			4,479,011	6,196,101	
Offices of the Information and Privacy Commissioners of Canada—						
Office of the Information Commissioner of Canada—						
Program expenditures .....	40	355,445		46,768	202,378	52,733
Office of the Privacy Commissioner of Canada—						
Program expenditures .....	45			154,976	980,071	286,417
Supreme Court of Canada—						
Program expenditures .....	50			727,257	1,051,876	404,521
National Defence—						
Department—						
Operating expenditures .....	1			7,944,959	339,051,002	24,795,653
Capital expenditures .....	5				71,404,467	
Canadian Forces Grievance Board—						
Program expenditures .....	15			93,468	294,853	40,558
Military Police Complaints Commission—						
Program expenditures .....	20			71,718	158,049	61,035
Office of the Communications Security Establishment Commissioner—						
Program expenditures .....	25				68,226	82,944
Natural Resources—						
Department—						
Operating expenditures .....	1			2,141,222	29,861,465	6,766,544
Atomic Energy of Canada Limited—						
Payments to Atomic Energy of Canada Limited for operating and capital expenditures .....	15	75,000,000				

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$	\$
Canadian Nuclear Safety Commission—						
Program expenditures .....	20			438,819	1,990,516	353,072
National Energy Board—						
Program expenditures .....	25				1,950,601	
Northern Pipeline Agency—						
Program expenditures .....	30				12,200	
Privy Council—						
Department—						
Program expenditures .....	1			188,251	5,780,571	1,633,309
Canadian Intergovernmental Conference Secretariat—						
Program expenditures .....	5				304,763	34,274
Canadian Transportation Accident Investigation and Safety Board—						
Program expenditures .....	10		872,843	968,631	235,020	
Chief Electoral Officer—						
Program expenditures .....	15		254,748	1,369,841	226,050	
Office of the Commissioner of Official Languages—						
Program expenditures .....	20		101,088	892,439	399,244	
Public Appointments Commission Secretariat—						
Program expenditures .....	25				47,250	
Security Intelligence Review Committee—						
Program expenditures .....	30		16,295	132,442		
Public Safety and Emergency Preparedness—						
Department—						
Operating expenditures .....	1		58,491	6,825,531	1,895,926	
Canada Border Services Agency—						
Operating expenditures .....	10		221,545		29,958,935	
Canadian Security Intelligence Service—						
Operating expenditures .....	20				18,185,954	
Correctional Service of Canada—						
Operating expenditures .....	30		8,678,545	37,703,934	21,891,668	
National Parole Board—						
Program expenditures .....	40				2,044,134	819,743
Office of the Correctional Investigator—						
Program expenditures .....	45		34,085	50,172	37,007	
Royal Canadian Mounted Police—						
Operating expenditures .....	50		3,037,874	58,958,602	40,496,343	
Royal Canadian Mounted Police External Review Committee—						
Program expenditures .....	65		8,460	47,662		
Royal Canadian Mounted Police Public Complaints Commission—						
Program expenditures .....	70		42,008	232,750	10,157	

# Treasury Board Secretariat

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board				
		Vote 5 Government contingencies	Vote 10 Government- wide initiatives	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$	\$
Public Works and Government Services—						
Operating expenditures and contributions .....	1		2,520,000	1,838,662	50,458,575	13,743,372
Capital expenditures .....	5	163,000,000				
Translation Bureau Revolving Fund.....	(S)					256,263
Transport—						
Department—						
Operating expenditures .....	1			11,688,357	33,162,311	7,855,105
Canadian Transportation Agency—						
Program expenditures .....	30			334,017	1,146,642	459,711
National Capital Commission—						
Payment to the National Capital Commission for operating expenditures .....	45			13,769		756,437
Office of Infrastructure of Canada—						
Operating expenditures .....	55	5,855,268				1,036,816
Transportation Appeal Tribunal of Canada—						
Program expenditures .....	75				60,962	
Treasury Board—						
Secretariat—						
Program expenditures .....	1	2,035,000		36,284	12,014,037	6,880,695
Canada School of Public Service—						
Program expenditures .....	35			13,088	447,935	1,733,344
Office of the Commissioner of Lobbying—						
Program expenditures .....	40				206,021	16,203
Office of the Public Sector Integrity Commissioner—						
Program expenditures .....	45				301,650	13,309
Veterans Affairs—						
Operating expenditures .....	1			2,970,578	3,652,938	4,715,481
Grants and contributions .....	5	122,197,000				
Veterans Review and Appeal Board —						
Operating expenditures .....	10				382,120	80,244
Western Economic Diversification—						
Operating expenditures .....	1				2,086,236	900,350
Total.....		519,332,359	2,520,000	137,119,071	1,071,958,735	424,675,723



# **SECTION 12**

**2010-2011**

***PUBLIC ACCOUNTS OF CANADA***

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